H.E.L.A (1955) Department

[Despatch Abstract.]

Audit Report Ml. cl.. Udipi - Irregularities in the accounts of the Municipal library - Orders passed

Memo No. 4066-E1A-1 Edn. dated 13.2.51

Sub:- Audit report - General Fund Account - Municipality, Udipi, South Kanara Dt. - 1949 - Circulation in the Library - Account

Appendix 2 W/P

A new extract of the report, alone is forwarded to the D.P.I. and he is requested to submit a report to Govt. on the matter, with the remarks of the Examiner of L.F.

Education Department

E Branch.

To The Director of Public Instruction,
Madras

I am directed to invite attention to Govt. Memo
No. 4066-E/57-1 Edn, dated 13.2.57 and
to request that the reply to it may be expedited.
I am to request that this reminder may be returned duly
with information as to—

(1) the stage at which the matter now is,
(2) the date by which a reply may be expected, and
(3) the circumstances which have caused the delay

Office Secretariat

Station Fort St. Geo

Dated 20.3.57

SUBJECT

Audit report - General Fund
Account - Municipality, Udipi, South
Kanara Dt - 1949-50 - Irregularities
in the Library Account

Wire 222 1/31 d/28 3.31

12060
8 O MAR 1951
EDUCATION

EXPLY.

To The Chief Secretary Govt
Education Deptt

Re submitted

The matter has been
returned to the Dist Edn.
Officer, South Kanara for
remarks from whom a
report is due. I shall
submit my remarks soon
after I hear from him. He
is being reminded

CNo. 4068/57

Audit Report General Fund Accounts Pt. C, Udipi South Kanara Dt. 1949-50 Irregularities in the library accounts

P 1 C/f 16/5/57

P 3 C/f 18/5/57

Govt Memo 4068/57-1 Edn dt 13.2

From the Director of Public Instruction

No. 222 A/57 dt 28.3.1957.

Memo No. 4068/57-4 Edn dt 17.7.57

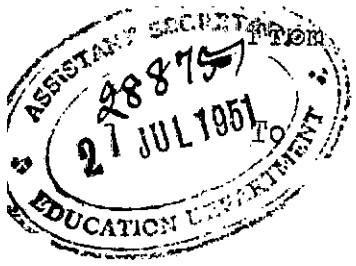
The D.P.I is requested to expedit

his ~~final~~ Reply in ~~called for in~~ t

the Govt Memo cited

To

The D.P.I



Education Department

From

The Director of Public Instruction,
Madras

To

The Secretary to the Government of Madras,
Education Department, Fort St.George, Madras.

R.C.No.222-N/51 dated 26th July, 1951.

Sir,

AUDIT REPORT--General Fund Account--Municipal Council, Udipi--South Kanara District--1949-50--Irregularities in the Library accounts.
Reference:-Government Memo.No.4068-E/51-4 Education dated 17..7..1951.

The Commissioner, it was reported, desired to have a postponement of the inspection of the library sometime after March last. This was agreed to. No further report has so far been received and the District Educational Officer is being reminded. A report will be submitted as soon as his reply is received here.

Annual Report — Std. Fund Account — Mil. Cl. Indipi

No. 4068/57 — 1949-50 — Irregularities — ... a — Library accou

From the Director of Public Instruction,

P.S. CAC. 1/2970 — No. 222-N/51 dt. 26.7.1957

Memo No. 4068/51-5E Edn. dt. 29-8-57

The DPI is requested to expedite th

final ... in the matter.

DPI

Dm
26.8.57
PSK

27/8/57

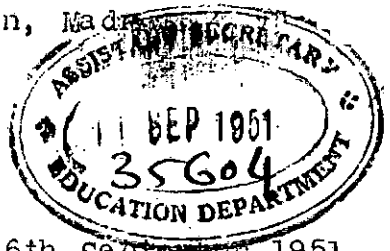
EDUCATION DEPARTMENT.

From

The Director of Public Instruction, Madras.

To

The Secretary to Government,
Education Department.
Madras.



Rc.No.222-N/51 Dated 6th September 1951.

Sir,

Sub:- Audit Report - General Fund Account - Municipal Council, Udipi 1949-50 - Irregularities in the library accounts.

Ref:- Government Memorandum No.4068/51-5 E Education dated 29-8-1951.

With reference to Government Memorandum cited above I am to report that the reply is still due from the District Educational Officer, South Kanara. He has also reminded the Commissioner Udipi Municipality. The final reply will be submitted as soon as the report is received from the District Educational Officer,

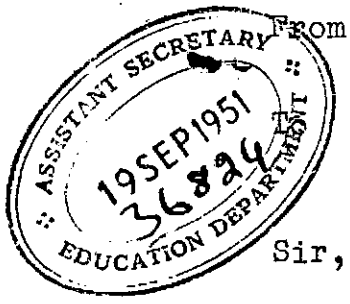
Yours faithfully,

For Director of Public Instruction.

G.J/7...9 Copy to the District Educational Officer, South Kanara to expedite his reply.

Rc.No.222.N/51.

Office of the
Director of Public Instruction,
Madras, dated 17th September '51.



From

The Director of Public Instruction,
M a d r a s.

To

The Secretary to Government,
Education Department,
Fort St.George, Madras.

Sir,

Sub: AUDIT REPORT--General Fund Account--Municipal Council, Udipi, South Kanara District 1949-50 Irregularities in the Library Accounts.

Ref: Government Memo No.4068.E/51-1 Education dated 13.2.1951. and
this Office letter Rc.222.N/51 dated 6.9.51.

The Commissioner, Udipi Municipality at first informed the Deputy Inspector of Schools, Udipi North that he himself is arranging to get the accounts checked and he would send a detailed report. But now it is seen that no action has so far been taken by him and he has reported that the Office was very busy with tax collections. Hence the Deputy Inspector is now being instructed to chec the accounts in question immediately and submit a detailed report urgently. The final report will be submitted as soon as the checking is done and the report is received.

Yours faithfully,

for Director of Public Instruction

Education Dept.

Please see the DPI's letter on 6.15 ante

his final reply may be awaited till 1/11/51.

Education Dept. (E)

Audit Objection - Gl. Fund Account Ml. cl., Nilgiri - 1949-50 - Irregularities in the Library Accounts

From the DPI., RC. no. 222 N/50 dt 17.9.51.

Memo. No. 4068 E/51-6 Edn dt 6/11/51

The DPI is requested to state when this final reply in the matter may be expected

Education Department

From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education Department,
Madras.

Sir,

C.No.222 N/51 dated 9-11-1951.

Sub:-Audit Report-General Fund Account-Municipal Council, Udipi, South Kannara District-1949-50-Irregularities in theLibrary accounts-particulars-Submitted-

Ref:-Government Memo.No.4068 E/51-1 Edn. dated 13-2-
and this office letter Roc.No.222-N/51 dated 17-9-1951.

Further to my letter cited above, I herewith submit a copy of the letter Roc:2740 F/51 dated 25-10-1951 of the District Educational Officer, South Kannara together with copie of reports of the Deputy Inspector of schools, Udipi North. As stated by the Deputy Inspector in his letter dated 7-10-51 the employment of a Special Officer to check the account of the Library thoroughly is recommended.

Yours faithfully,

For Director of Public Instruction.

Copy of letter from the Dist. Educational Officer, South Kannara to the Director of Public Instruction with Roc.No. 2740 F/51 dated 25-10-1951.

Sub:-Audit report-General Fund account-Municipal Council Udipi South Kanara District-1949-50-Irregularities in the Library accounts-

Ref:-Proceedings Rc.No.222 N/51 dated 13-5-51.

I have submitted herewith copies of the reports 1174 Sup/ dated 7-10-51 and 21-10-51 of the Deputy Inspector, Udipi North. I have submitted already a copy of the letter Roc. A3-3892/49 dated 21-8-51 of the Commissioner. A copy of the same is again submitted for ready reference. It would be seen from this letter that the Commissioner is moving in this matter very slowly. I have also to add that the Deputy Inspector, Udipi North received little help in checking the library accounts from the Commissioner.

rough picture of the loss sustained by the Municipal Council on account of misappropriations of subscriptions and deposits and loss of books is shown in the Deputy Inspector's report. It amounts to Rs.607-7-6.

Sub:-Library -Udipi Municipality-Audit report 1949-50-
Irregularities in the Library accounts-

Ref:-Your letter Roc.2740 F/51 dated 6-4-1951 addressed to the Director of Public Instruction, Madras with copy to Commissioner and subsequent reminders-

It was originally proposed that the temporary clerk appointed to assist the property tax clerk could be made to attend to the compilation of library accounts for the 3 years commencing from 1-4-1947 after he finished his work in the property tax section. But on account of the abnorminal work of taxes and in the disposal of a huge number of revision petitions and appeals and of writing of the property tax demand registers all anew the additional property tax clerk's term had again and again to be extended for the property tax work alone. It was also not possible to divert any other hand for library work especially when it involved the accounts and registers of the past three years. I therefore propose to move the council to sanction the appointment of a separate clerk to engage himself exclusively with the compilation of library accounts and other work like assessing the total amount of subscriptions etc., misappropriated by ~~that~~ then librarian.

It has been stated in your letter Roc.2740 F/51 dated 6-4-1951 that the "Commissioner requested the Deputy Inspector to postpone the inspection till the end of March". That is not correct. The Deputy Inspector of schools or any officer is free to inspect the library and investigate into the matter at any time. What was represented to him was that the office was busy with collection work etc., which could not be sacrificed and that office did not find extra time to attend to library work.

Sd/-Commissioner

Copy of Rc.1174 Bup/51 dated 7-10-51 of the Dy. Inspector Udipi North.

Sub:-Municipal Library. Udipi-Irregularities-reported-

Ref:-Roc.2740.F/51 d. 25-9-51 of the Dt.Edl. Officer S.K.

As directed by you in your reference quoted above, inspected the Udipi Municipal Library along with the Dy Inspector Udipi south on 1 to 4 October 1951 and am submitting the following report.

The present librarian is a young man, Sri. Kunhiraman Warrior who had just taken charge from Sri.B. RamaRao, The post of the librarian being only of an attender's grade they are frequently promoted to officiate as clerks in the Municipal office with the result that changes in the post are frequent. This is detrimental to the efficient conduct of the library. He was too new and inexperienced to give me any assistance or information at inspection. The Commissioner, Udipi Municipality, whom I had requested in the matter could not spare any experienced person from his office to explain matters or produce records.

The stock of books in the library was chedked by me and it was found that 410 books were missing on the date of inspection. A list of such missing books with the names of previous librarian who are to be held responsible

* With the services of the present librarian, however, the Miscellaneous Demand Register for library has been written up for 1951-52 the subscription and deposits have been noted in the register and miscellaneous Bills have been issued for the collection of arrear subscriptions.

responsible for the loss of books, as far as could be ascertained, is appended to this report

A copy of the audit report of the general funds for 1949-50-51 was not available. In Diredtor's proceedings Roc.222 N/51 dated 22-2-51 an extract from the audit report was communicated with Roc.2740 F/51 dt.16-3-51 of the Dt. Educational Officer, S.K. Part II Financial administratic report.

Irregularities in the Library Account.

As noted in the above para of the extract the total amount of collections misappropriated by the librarian and the cost of the books lost by him remain to be assessed. This has yet to be done and the total loss to municipal fund made good.

7. Library accounts-Defect in maintenance and defalcation of collection.

The library accounts are not being correctly maintained as noted in the audit subscriptions collected are noted, in some cases posted against the names of members in the Miscellaneous Demand Register.

Subscriptions collected and accounted for in the cash book were either not correctly posted in some cases or not posted at all in the Demand register as shown by the following entries.
Receipt No.1727 d. 14-6-51 is for 0-12-0 but in the demand register it is posted as 0-2-0.
Receipt No.1527 d. 2-8-51 is for 0-2-0 but this is posted as 0-4-0 in the Demand Register.

The following 6 persons from whom collections of subscriptions have been made and receipts passed do not seem to have been enrolled as members in the members register nor on the amounts posted in the Demand register.

Receipt No.	Date.	Name of the party.	Amount.
1832	1-4-51	Mrs.P. Rajanna	0-14- 0
1723	15-6-51	-do-	0- 2- 0
1858	16-4-51	V. Balakrishna Hegde	0-10- 0
1683	3-5-51	-do-	0- 2- 0
1887	20-4-51	P. Anandacharya	1- 2- 0
1735	16-6-5	-do-	0- 4- 9
1872	23-4-51	Divaker Rao	0- 6- 0
1768	27-6-51	P. Ramakrishna Bhat.	0- 6- 0
1519	2-8-51	Shantha Baliga	1- 0- 0

These receipts are noted in the cash book but not posted in the Demand Register.

It is therefore presumed that the membership fees Collected from the above 6 persons were misappropriated and their names were not enrolled as members.

The accounts for 1949-50 and 1951 having been already audited were not gone into by me again.

The manager of the Municipality who made investigation into the irregularities for the 2 previous years on 31-3-50 had discovered that 175 previous applications for membership

membership were pending and that the amounts paid by them were misappropriated. The file was not available for scrutiny. The registers of deposits for members is merged wit other deposits in a consolidated register maintained in the municipal office.

The other irregularities noted are that the penal fees collected from members for delay in returning the library books are not posted in the Demand register.

Monthwar total of the demand register are not noted and the cash balances of the cash books are not checked by the Adccountant to whom the librarian makes over the collection once a week.

A new membership is now written up but the serial order of the names of members in the membership register and the demand register are different thus making a check difficult. The membership No. is not noted in the receipts passed for subscription and deposits etc. thus making the proper posting of these receipts in to demand register or this check very difficult.

The other prescribed register maintained in order there is only one copy of the catalogue and that too is an old copy shabbily kept. The catalogue may be printed and several copies made available.

The complete audit of the accounts upto date is a heav task which may engage to full time of a special officer for a period of a month.

The Commissioner has sought to sanction of the Municipal Council for the appointment of a special officer to thoroughly check the accounts, to go with to complaint of a large No. of people who allege that they have paid deposit fees but have not been enrolled. Members to assess the amount misappropriated by the librarian and to assess to loss incurred due to the loss of serving books for a period of 3 months.

The Commissioner may kindly be requested to expedit this work.

Sd/-Dy. Inspr. Udipi North.

Books lost by Shri. U. Muddu.	Total Books.
Fiction 12, 175, 217, 352, 382, 409, 459 521, 556, 572, 578, 672	12 books.
Politics 4, 88, 189, 205, 209	
General Literature 4, 51, 68, 147, 223 250, 252, 251, 256, 322.	
Religion 84, 87, 145, 155	
Biography 69	
Miscellaneous	
Reference 61,	

Fiction for boys 1~~85~~	2 books
Education63	1 book.
science 43,47	2 "
History 54	1 "
Kannada 161, 191, 203, 561, 700, 728, 731, 804, 829, 8332, 912, 916, 1041, 1043, 1052, 1092, 1117, 1192, 1234, 1401, 1421, 1446, 1556, 1565 1751, 1770, 1807, 1841.	28 "
Hindi 7, ~~11~~, 22, 26, 27, 92, 118.	

Books lost by Shri Raja Rao

Fiction 86, 468, 516	3 "
Religion 84, 145, 155	1 "
Miscellaneous 18, 71, 76,	3 "
Politics 4	3 "
General Literature 4, 5	1 "
Reference 63, 76, 61	2 "
science 65.	2 "
History 7, 92	1 "
Biagraphy 34, 79.	1 "
Commercial 4.	
Marati 48.	
Kannada 561, 657, 701, 753, 756, 761 764, 791, 817, 819, 830, 832, 865, 866, 902, 909, 957, 977, 916, 917, 923, 1009, 1036, 1037, 1041, 1054, 1062, 1079, 1091, 1094, 1095, 1097 1103, 1111, 1112, 1116, 1162, 1227 1299, 1323, 1324, 1348, 1349, 1366 1399, 1417, 1670, 168~~8~~4, 1737, 1850,	73 books.

Books lost by Sri. Keshava Madivala.

Kannada 1234, 1296, 1390, 1507, 1535, 1456	3 books.
Hindi 130	"
Indian Literature 59.	"
	8 "

Books lost by Sri. Mark Furtedo.

Reference 92, 120, 142	3 books.
Fiction 60, 362, 366	3 "
Religion 148	1 "
Miscellaneous 26	1 "
General Literature 225, 322.	2 "
Hindi 97	1 "
Fiction for boys 238	1 "

Kannada 639, 752, 849, 894, 904, 994, 1010, 1129, 1189, 1193, 1272, 1300, 1305, 1340, 1369, 1425, 1446, 1506, 1512, 1567, 1572, 1615, 1623, 1634, 1835.	25 books.
Total.	37 books.

Books lost by Sri. Rama Rao.

Fiction 243, 304, 335, 367, 495, 658, 670, 672, 676, 691.	10 books.
Politics 226	1 "
General Literature 121, 229, 255, 270, 303, 338, 344, 345,	8 "
Religion 48, 49, 67, 140, 156.	5 "
Indian Literature 27.	1 "
Biography 94, 140	2 "
Miscellaneous 86, 130	2 "
Fiction for boys 2, 59	2 "
Reference 93	1 "
Education 40	1 "
History	1 "
Artist 8	1 "
Kannada 58, 417, 447, 462, 472, 516, 522, 690, 715, 733, 747, 767, 831, 852, 900, 903, 905, 901, 913, 914, 921, 928, 1001, 1011, 1020, 1021, 1030, 1031, 1044, 1060, 1071, 1082, 1119, 1123, 1129, 1130, 1134, 1140, 1164, 1181, 1182, 1187, 1190, 1197, 1201, 1202, 1224, 1215, 1223, 1242, 1243, 1252, 1269, 1275, 1276, 1284, 1293, 1295, 1299, 1310, 1318, 1325, 1326, 1327, 1328, 1329, 1330, 1331, 1334, 1367, 1370, 1386, 1387, 1400, 1402, 1415, 1419, 1448, 1457, 1458, 1476, 1477, 1513, 1514, 1515, 1564, 1566, 1574, 1592, 1610, 1614, 1622, 1637, 1658, 1660, 1682, 1697, 1705, 1712, 1718, 1723, 1734, 1735, 1756, 1758, 1760, 1761, 1763, 1772, 1774, 1775, 1776, 1806, 1812, 1832, 1839, 1840, 1842, 1847, 1864, 1869, 1915, 1937, 1949, 1961, 1963, 1959, 2006. 2022. 2024. 2028. 2033.	132 books.
Total.	167 books

Books lost by Sri Peter D'Mello.

Fiction 744	1 book.
reference 93, 143	2 "
General Literature 362, 363, 364.	3 "
Kannada 143, 780, 829, 1192, 1943, 1944, 1946, 1951, 1957, 1971, 2001 2008, 2010, 2013.	14 "

Further list.

Fiction for boys 95	
Fiction 288	1 "
Artist 14	1 "
Kannada 1042, 1117, 1037, 1567, 119[illegible].	5 "
	28 book

Grant total 410 books.

Copy of Rc.1174, Sup/51 dated 21-10-51 of the Dy. Inspector, Udipi North.

Sub:-Roc.2740 F/51 d. 25-9-51 of the Dy. Educational Officer, S.K. Municipal Library, Udipi-Audit 1949-50-Irregularities-reported.

In continuation of this office Rc.1174, sup/51 d. 7-10-51, I am submitting a further report on the irregularities in the accounts and register of the Udipi Municipal Library for the year 1949-50, as directed personally by you.

A correct audit of the accounts has been rendered very difficult on account of the following irregularities.

a. The serial order of names of members in the membership register do not tally with the names in their serial order in the miscellaneous Demand Register.

b. There seem to be 287 members as per membership register, but since there has been a skipping over of 10 members for 100 to 111 in the serial order, the actual No. of members is only 277 for 1949-50.

c. Five names in the membership register do find a place in the Demand register and 38 names in the Demand register do not find a place in the membership register

d. The various columns in the Demand register have not been filled up properly and therefore it is not possible to work out the exact demand correctly, without writing up the register completely.

e. Receipt books for 1949-50 are not available. The actual receipt of money cannot therefore be worked out.

f. The cost of many of the books purchased are not noted in the stock books nor are voucher Nos. quoted in some cases.

As per the available entries in the demand register which however can not be verified with the counterfoil of receipts the actual demands of receipts for 1949-50 are as follows:-

Deposit amount for members.	Rs.159- 0- 0
Arrears of previous year subscription to be collected during 1949-50.	395- 6- 0
Subscription due from members during 1949-50.	402- 8- 0
Total demand to be collected in 1949-50.	956-14- 0

Of this amount Rs.554-10-0 have been carried forwarded to 1950-51 as arrears to be collected, thus showing the actual collection of 1949-50 to be Rs.402-4-0. But from

From the cash book of the librarian it is seen that an amount of Rs.329-3-0 only have been actually remitted to the Municipal Funds, It is therefore seen that a sum of Rs.73-1-0 is not accounted for.

The actual collections made cannot be worked out in the absence of the counterfoil of the receipts issued by the librarian.

It is presumed that collection have been made from the 5 persons seen in the membership register but omitted in the Demand Register. It is probable that a sum of Rs.22-8-0 might have been collected from these 5 people towards their deposit and subscriptions. Besides there is a file of 36 applications for membership. These having not been enrolled as members. Since the applications specify that an amount of Rs.3/- towards deposit and 0-2-0 towards one month's subscription have been remitted in each case, it is probable that a collection of Rs.112-8-0 has been made from these 36 persons. This amount has not been accounted for. It is likely that there might be more such applications but they are not available.

167 books are seen to have been lost by the 3 librarians, Sri.U. Muddu, Sri. Haja Rao. and Peter D'Mello, who are in charge during the year. The cost of 46 of them, not being shown in the stock book, it is difficult to assess the loss correctly. It is however estimated that they might cost Rs.100/- The cost of the remaining 121 books is Rs.299-6-6. The total being Rs.399-6-6.

The total estimated loss to the Municipal fund on account of the various items enumerated above are as follows:-

	Rs.
1. Difference between the actual demand and the actual credit into the Municipal Library.	73- 1- 0
2. Probable amount of collection from 5 members not shown in the demand register	22- 8- 0
3. Probable collection made from 36 applicants the applications are pending to file produced.	112- 8- 0
4. Estimated cost of 167 books lost by the 3 librarians during the year.	399- 6- 6
Total.	607- 7- 6

Similar irregularities have also occured in the ~~xxxxx~~ subsequent years account as reported in my original report Rc.1174-Sup/51 d. 7-10-51 243 new books have been lost insubsequent years.

For an accurate statement of accounts the Demand Register has to be rewritten and the other registers brought up to date for which as already reported, the Commissioner has sought the sanction for the appointment of a Special Officer.

EDUCATION DEPARTMENT (E)

AUDIT REPORT - General Fund Account - Municipal Council, Udipi - Irregularities in the library accounts.

MEMO NO. 4068-E/51-8 Edn dt 26-12-51

The attention of the Commissioner, Udipi Municipality is invited to paragraph 7 of the Audit Report on the General Fund Account of the Municipal Council for the year 1949-50 in regard to the irregularities in the maintenance of the accounts of the Municip library. It has been reported that the Council's sanctioned has been sought for, for the appointment of a Special Officer to check the accounts of the library, to assess the amounts misappropriated and the loss caused to the Council on account of the loss of books, etc. The Commissioner is informed that it not necessar to employ a Special Officer for the purpose. He should arrange for the completion of the accounts of the librar by the existing staff and assess the loss caused to the Council and submit a detailed report to the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore within two months.

2. The Inspector of Municipal Councils and Local Boards is requested to instruct the Regional Inspector to inspect the library and check the accounts on receipt of the Commissioner's report. The Inspector is also requested to obtain a report from the Regional Inspector after the inspection of the library and to submit to Government ~~together with his remarks~~.

To

The Commissioner, Udipi Municipality, thro' the C.M.C.

The Inspector of Ml. Cls. and L.Bds.

Copy to the DPI wrt. his letter Rc.No.222-N/51 dated 9-11-51.

Copy to the Exr. of L.F.A.

Audit Report - General Fund Account Municipal Council, Kollipi - Irregularities in the library accounts

Ref: Govt. Memo. No. 4068-E/51-8 Edn. dated the 26th December 1951.

Memo. No. 4068-E/51-9 Edn dt 16.2.

The Commissioner, Kollipi Municipal is requested to state whether the has already submitted a detailed report in the matter to the Regional Inspector of Municipal Towns & Local Boards, Western Range, Coimbatore as directed in para 1 of the memorandum cited above.

—Audit Report- General Fund Account- Municipal Council, Nilgiri- Irregularity in the library accounts.

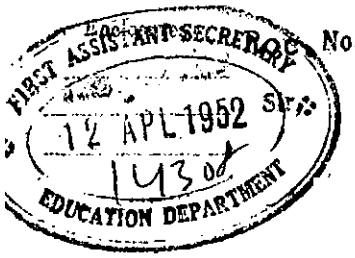
Ref:- Govt. Memo. No. 4068-E/51-9 Edn dt 16.

Memo. No. 4068-E/51-10 Edn dt 11

The Commissioner, Nilgiri Municipality, is requested to expedite reply to the Government Memorandum

C.F. 32 (a)--998,258--3-11-49.

Department	Received ..... Registered .....
From (Name) Sri S. Prabhakara Rao Naidu, B.A.,	To
Designation Inspector of Municipal Councils and Local Boards,	The Secretary to Government, Educational Department,
Station M A D R A S .1.	Fort Saint George, M A D R A S



No. 78618.51. A5. , dated 9.4.52. 195

SUB:. AUDIT.. Udipi Municipality.. Audit report..Gener fund account..irregularities in the library accou rectification .. grant of time..

REF:. 1.Govt.Memo 4068.E/51.-8 Education dated 26.12.5
2.From the Municipal Commissioner Udipi letter C.No. 3892.59 dated 20.3.52.

****

I forward herewith the above letter of the Municipal Commissioner, Udipi in original. In the circumstances reported b him extension of time applied for may be gramted.

The Asst. Secy. to Govt., Edn. Deptt.

To

H. & A. to the Inspr. of Mk. edns. of L.Bks.

Sub:- Audit Report - General Fund Account - Mk. el, Idipi - Irregularity in the Library accounts.

Ref:- Nil

Roc. no. 7866/1951-A5 dt 9.4.52.

Please arrange to send the letter of the Commissioner, Idipi Municipality C. no. 3892/49 dt 20.3.52, as it has not been received with the Inspector's letter cited.

C.No.3892-49.

Municipal Office, Udipi,
Dated 20.3.52.

From
Sri. A. S. D'souza, B. A.
Municipal Commissioner, Udipi.

To
The Secretary To Government Education Department,
Madras.

Through
The Inspector of Municipal Councils & Loca Boards,
Madras.

Through
The Chairman, Municipal Council, Udipi.

Sub: Audit Report - General fund Account. - Municipal Council, Udipi - Irregularities in the library accounts.

Ref: Government Memo No.4068 - E/51-8, Education dated 26.12.51.

Previous to the receipt of the Government Memo cited above I had moved the Council to sanction the appointment of a Lower Division Clerk for three months to complete the library accounts for 3 years from 1947-48 and to assess the exact loss caused to the Municipality by the Ex-librarian. But the Council in its resolution No.10 dated 27.8.51, copy submitted, declined to sanction the additional hand.

Sri U.Muddu, the Ex-librarian had not only lost 80 Library Books but also had misappropriated amounts in different shapes. He had issued books to persons who had not paid deposits or whose deposits had not found a place in the Library accounts. He had also issued books to persons who were in arrears in payment of subscriptions for a very long time. It is not known whether he had collected the arrears at all or collected them and misappropriated. On a scrutiny of receipts produced by some parties it had been observed that the amounts noted in the foils differed from that noted in the counterfoils. An investigation into these past matters necessitates enormous labour and much more so when the ordinary ~~notice~~ accounts were not maintained as stressed by th auditor when he remarked that the Miscellaneous demand Register was not properly maintained, subscriptions collected not noted against the relevent items, pagewar totals not struck and the reconciliation of the collections made were not effected in the registers. At this stage to investigate into the matter, to reconcile the accounts, to call for the receipts issued to parties for verification forms a huge task. Some of the parties are reluctant to produce their receipts, others have misplaced or lost them and the present address of some others are not known.

Apart from the above difficulties the office Manager, Accountant and one Senior Clerk are all on long medical leave. So much so with the appointment of new hands in their seats and with raw hands in the office the normal work itself in the Office in the different sections has suffered a lot. A Supervisor could not be continuously got to this Municipality and the post was vacant for months. It is even vacant at present. The quinquennial revision of taxes and the abnormal number of appeal petitions received on this account cast extra work on the staff. When the property tax Demand Registers were re-written with enormous labour on account of the quinquennial revision of taxes, the rate of property taxes again changed. This necessitated the working of fresh demand figures for each assessment. On the top of this when previously one figure was noted as demand for each assessment, four figures had to be worked out for the first time for each

assessment as property tax, education tax, library cess and then final total as required by G.O.No.184. L.A. dated 3.[illegible]51. The census work also at this juncture took away much of the valuable time of the staff. All this abnormal and enormous work threw the sections into arrears which was aggravated by the existence of raw hands in several seats.

When therefore normally it would have been difficult for the existing staff to clear the muddle that existed in the library accounts for years, it was much more so under the conditions explained above. Still an attempt has been made in this direction and the Miscellaneous demand register for the current year has been written up, subscriptions have been posted therein and Miscellaneous bills for the recovery of the arrears have been issued. As however there is a large volume of work still to be done in the matter I request that Government be kindly pleased to sanction on extension of time till 30.6.52 to complete the library accounts etc., as required by the Government Memo cited above.

Extract of the Council's Resolution No.10 dated 27.8.51.

Commissioner's note dated 27.8.51 requesting the council to sanction the employment of a temporary additional lower division clerk for a period of three months to complete library accounts for three years from 1947-48 and to attend to the work involved in arriving at the loss incurred on account of the misappropriations caused by the ex-librarian Sri U.Muddu and by his negligence.

Audit Report - General Fund

Account - Municipal Council, Kodipi

Irregularities in the Library accounts

From the Commissioner, Kodipi Municipality, C. No. 3892/49 dt 20.3.52

From the Inspector of Municipal Councils & Local Boards, Roc. No. 78618/51-A5 dt 9.4.52

Memo. No: 4068-E/51-12 dtd 1/5/52

The Commissioner, Kodi Municipality, is informed that he may submit the report called for in para 1 of Government Memo. No

4068-E/51.8 Gtn dt 26.12.51 Rec the
Isl July 1952.

To
The Commr, Indian
Mplty., Ibrd the
CMC
Copy to the Insptr. of
Mk. cls & L. Bds
Copy to the Exr. of
L.F.A
Copy to the D.P.

Audit Report - General Fund Accounts - Municipal Council, Kollipi - Irregularities in the Library accounts.

Ref:- Govt. Memo. No. 4068-E/51-12 Edn. dated 1.5.1952.

Memo. No. 4068-E/51-13 Edn dt 5.7.52

The Commissioner, Kollipi Municipality is requested to state whether the has already submitted to the Regional Inspecting Municipal Councils and Local Boards, Western Range, Coimbatore, the report called for in Para 1 of Govt. Memo. No. 4068-E/51-8 Edn dated 26.12.1951

Audit Report - Accountant General Inspection
Municipal Council, Shahibi - Irregularities
in the Library Accounts

Memo. No

Capability is requested to expedite this
reply to the Audit Memo No. 4068 E/51-

Audit Report - General Fund Account - Municipal Council, Pollachi - Irregularities in the library accounts.

1/2
63
11/9
pp 31-32 ante
p. 33 ante

Ref:- Govt. Memo No. 4068-E/51-13 Edn. dt 5.7.52 & reminder thereon dt 7.8.52

4068-E/51-13 Edn. dt 11/9/52

The Commissioner, Pollachi Municipality is requested to expedite his reply to the memorandum cited above.

EDUCATION DEPARTMENT (E)

AUDIT REPORT - General Fund Account - Municipal Council, Udipi - Irregularities in the library accounts.

Ref: Government Memorandum No.4068-E/51-12 Educatior dated the Ist May 1952, and subsequent reminders.

MEMO NO. 4068-E/52-16 Edn. dt 24.12.52.

The Commissioner, Udipi Municipality, is requested to state, very urgently, whether he has already submitted to the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore, the report called for in para 1 of Govt Memo No.4068-E/51-8 Edn. dated 26-12-1951 and if not, to expedite its submission to the Inspector, as the matter has been pending for a very long time The reply to the memorandum should be submitted

without fail, before 10th January 1953.

The Commissioner,
Udipi Municipality,
thro' the C.M.C.

Copy to the Inspecto
of Ml.Cls. & L.Bds.

Copy to the Exr. of
L.F.A.

Copy to the D.P.L.

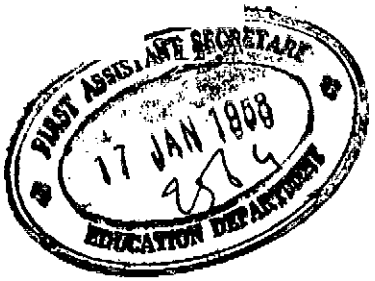
L

EDUCATION DEPARTMENT.

From
The Director of Public Libraries,
M a d r a s

To
The Secretary to Government,
Education Department, MADRAS.

Roc.222 N/51 dated 11.1.53.



Sub:- Libraries - Municipal Council - Udipi - Audit report - irregularity in the accounts.

Ref:- Govt. Memo No.4068 E/51.8 dated 26.12.52.

I submit herewith a copy of the letter Rc. No.3892/49 dated 15.11.52 of the Commissioner, Municipal Council, Udipi, to the District Educational Officer, South Kanara. The District Educational Officer is being reminded again.

Copy of Roc.3892/49 dated 15.11.52 of the Commissioner, Udipi Municipality.

Sub:- Library & Reading Room - Udipi - Municipal Library - certain irregularities - audit report - defects detailed report - furnishing of - explained.

Ref:- Your D.O.Letter Roc.4440F/52 dated 6.11.52.

As the library accounts have not yet compiled, a detailed report about the irregularities could not be furnished. The librarian who was entrusted to compile the account has absconded after committing misappropriating of municipal funds. A new librarian has been appointed now, and a detailed report will be sent to you in about a fortnight. The defalcation case is being investigated by the Police Department.

Sd/.COMMISSIONER.

Dated:27.11.52.

Roc.4440 F/52.

Copy-Submitted to the Director of Public Libraries,Madras with reference to his Roc.222 N/51 dated 24.4.52. The detailed report will be submitted on receipt of the same from the Commissioner Udipi Municipality.

Sd/-XXXXXXXXXXXX

District Educational Officer, South Kanara.

/True copy/

kgv.15/1.

EDUCATION DEPARTMENT (E,

D.O.NO. 4068-E/51-17 Edn. Dt 27.1.53.

Sub: AUDIT REPORT - General Fund Account - Municipa Council, Udipi - Irregularities in the library accounts.

Please see Government Memoranda, on the above subject, No.4068-E/51-8 Edn. dated 26-12-1951 and No. 4068-E/51-12 Edn. dated 1-5-52 addressed to the Commissioner, Udipi Municipality, copies of which have been sent to you. The Commissioner has not sent even an interim reply in the matter, in spite of several reminder including the special reminder dated 24-12-1952. It is, however. seen from a copy of the Commissioner's letter to the D.E.O., South Kanara, dated 15-11-52 (copy enclosed) that the Commissioner has promised to have the library accounts completed and to submit his detailed report in about fortnight. ~~From 15-11-1952.~~ I am to request you to ask the Commissioner, Udipi Municipality.

to expedite the submission of his report to the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore, and to obtain a report from the Regional Inspector and forward it to Government, as required in the Government Memorandum dated 26-12-1951.

Yours sincerely.

EDUCATION DEPARTMENT (E):

Audit Report - General Fund Account - Municipal Council, Udipi - Irregularities in the library accounts.

Government Memo. No. 4068-E/51-12 Edn., dated 1-5-52 and subsequent reminders.

Memo. No. 4068-E/51-11 Edn., Dated: 31.1.1953.

The Commissioner is ~~requested~~ directed to report before the 10th February 1953 the further action taken in the matter. He ~~is requested to state the reasons for not sending~~ SLD also explain the failure to send any reply to the Memoranda and reminders on the subject.

The I.L.B. is requested to ascertain from the Regional Inspector, the action taken by him with reference to para 2 of Memo. No. 4068-E/51-8 Edn., dated 26-12-1951 and submit a report immediately.

R.O.C.No.A3-3892

Municipal Office, Udipi,
Dated 31-1-1953.

Fro

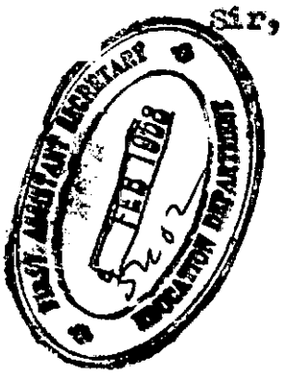
Sri K. Gopala Menon, B.A.,B.L.,
Municipal Commissioner. UDIP

To

The Regional Inspector of Municipal Councils & Local Boards,
Western Range,
COIMBATORE.

Thro' The Chairman, Municipal Council, Udipi.

Sir,



Sub:- AUDIT REPORT - Udipi Municipality - Irregularities of Library Accounts - Report submitted.

Ref - 1. Memorandum No: 4068.E/52/16, Education Department, dated 24th December 1952.
2. D.O.Letter No.76618/51 dated 15-1-53 of the Inspector of Municipal Councils & Local Boards, Madras.
3. This Office report Rec.No.A3-3892/49 dated 20-1-53

The Accounts of 1948-1949 and 1949-1950 are already compiled. The accounts of 1950-51 have been taken up for compiling. Before the end of 7-2-1953, I shall submit the full report with a detailed D.C.B. Statement.

The accounts as it stood on 1-4-1949 and as follows.

Dn (E) Dept.

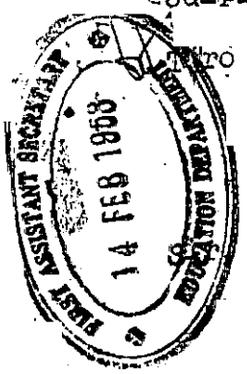
The copy of the Letter from the Commr., Indpt Mfgs, addressed to the Regional Inspector of Mfl. Cls. & L. Mds, Western Range, Coimbatore, on page 45 ante may be perused. The Commr.'s reply to the memo on fp. 43 ante may be availed

R.O.C.No.A3-3892/49. Municipal Office, Udipi
Dated 10-2-1953.

From
Sri K. Gopala Menon, B.A.,B.L.,
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Government
Education Department,
Fort St. George, MADRAS.

Pro



The Chairman, Municipal Council, Udipi.
The Inspector of Municipal Councils & Local Boards, Madras.
The Regional Inspector of Municipal Councils & Local Boards, Western Range, COIMBATORE.

Sub:- AUDIT REPORT - Municipal Council, Udipi - irregularities of Library accounts - report - submitted.

1. Govt.Memo.No.4068-E3-12 Edn. dated 1-5-52, 24-1-52 and 31-1-53.
2. This Office letter R.O.C.No.A3-3892/49 dated 19-7-52. 29-10-52. 24-12-52; 20-1-53 and 31-1-53.

The Library accounts for the year 1948-49, 1949-50, 1950-51 and 1951-52 have since been compiled and the detailed D.C.B. statements are given as shown below:

1948-49

Demand including arrear	..	Rs. 814- 4-0
Collections during the year	..	Rs. 250- 6-0
Advance collections	..	Rs. 2- 6-0
Balance as on 31-3-1949	..	Rs. 563-14-0

1949-5

Demand including arrears	..	Rs. 987-10-0
Collections during the year	..	Rs. 225- 0-0
Advance collections	..	Rs. 4- 0-0
Balance at the end of the year as on 31-3-1950	..	Rs. 762-10-0

1950-51

Demand including Arrears subscription	.. ..	Rs. 1300- 8-0
Collection during the year 1950-51		Rs. 243- 1-0
Advance collections	.. ..	Rs. 3-12-0
Balance as on 01-5-1951	..	Rs. 1057- 7-0

1951-52

Demand including Arrears subscription	.. ..	Rs. 1571-11-0
Collections during the year 1951-52		Rs. 310- 7-0
Fines, readmission fees, cost of lost books and advances collections recovered	.. ..	Rs. 39- 3-0
Balance as on 31-3-1952	..	Rs. 1261- 4-0

The total of subscription outstanding on 31-3-1952 is Rs. 1261-4-0. Steps are being taken to reduce the outstanding items. The total number of missing books from the Library are 345. The responsibility is being fixed on the respective Librarians who caused the loss of these books.

The delay in the submission of the report on 7-2-1 is very much regretted.

Copy submitted to the Inspector of Municipal Councils & Local Boards, Madras.
Copy to the Regional Inspector of Municipal Councils & Local Board Western Range, Coimbatore.
Copy to the District Educational Officer, South Kanara, Mangalore.
Copy to the District Inspector of Local Fund Accounts, Mangalore.

EDUCATION DEPARTMENT (E)

AUDIT REPORT - Municipal Council, Udipi -
regularities in the library accounts

From the Commissioner, Udipi Municipality, Roc.No.A3. 3892/49 dated the 10th February 1953.

MEMO NO. 4068-E/51-18 Edn. D 19.2.53.

The attention of the Inspector of Municipal Councils and Local Boards is invited to the letter from the Commissioner, Udipi Municipality, cited above, (copy sent to him) and he is requested to instruct the Regional Inspector of Municipal Councils and Local Boards, Western Range, Coimbatore, to inspect the municipal library, Udipi and check its accounts and to submit a report very urgently. The Inspector

is also requested to forward the report of the Region Inspector to Government with his remarks.

Audit Report - Municipal Council Kodiyi - Irregularities in the library accounts

Ref:- Govt. Memo No. 4068-E/51-18 Edn. Dt 19.2

Memo No. 4068-E/51-19 Edn Dt 13.3.5

The Inspector of Municipal Councils and Local Boards is requested to state when his reply to the cited may be expected.

EDUCATION DEPARTMENT (E

AUDIT REPORT - Municipal Council, Udipi - Irregularities in the library accounts.

Ref: Government Memo No.4068-E/51-18 Education, dated 19th February 1953 and reminder thereon dated 13th March 1953.

MEMO NO. 4068 E/51-20 Edn., dated 8-4-53

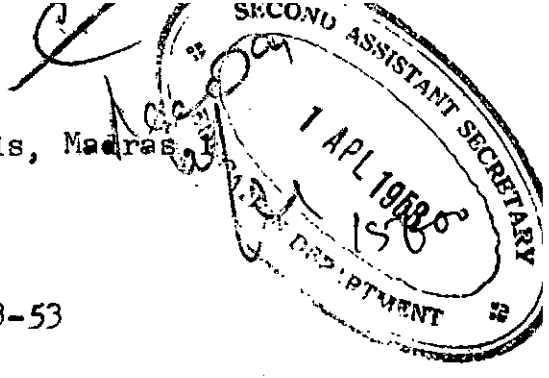
The Inspector of Municipal Councils and Local Boards is requested to expedite his reply to the memorandum cited above.

From

Sri K.G. Menon, I.C.S.,
Inspector of Ml.Cls. & Local Boards, Madras.

To

The Secretary to Government,
Education Department, Madras.



Roc.78618/51-D5, dated 30-3-53

Sir,

Sub:-Accounts - Udipi Municipal Council - Misappropriation of library funds - Report.
Ref:-Government Memo.No.4068/51-19 Education, dated 13-3-53

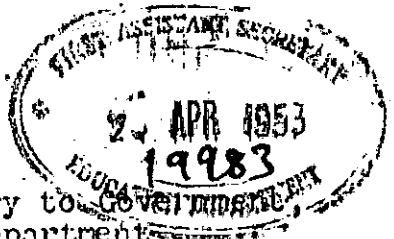
The matter is still under consideration and my report will be sent shortly.

Edn(E) Dept

The Inspr. may again be reminded on 25/4/53, if necy.

31/3

for Inspector.



From
Sri K.G.Menon, I.C.S.,
Inspector of Ml.Cls.&
Local Boards, Madras-1

To
The Secretary to Government,
Education Department,
Madras-9.

Roc.No.78618/51-D5 dated 20.4.53.

Sir,

Sub:-Accounts - Udipi Municipal Council - Misappropriation of Library Funds - Report.

Ref:-Government memorandum No.4068 E/51-20 Edn. dated 8.4.53.

The report of the Regional Inspector of Local Boards, Western Range, who was requested to enquire into the matter has not yet been received. He has been reminded to send his report urgently.

Education Department

Audit Report municipal Council, Hospi-

Irregularities in the Accounts

From the Director of Municipal Councils and Local Boards, Roc. No. 78618/51 dated 20.4.53

Memo No. 4068-E/51-21 Dtd. 13.5.53

The Inspr. of Mk. Chs. and L. Bds requested to state whether the report of the Regional Inspr. of Mk. Chs. & L. Bds Nilgiris Range, has been received and

C.F. 32—7.79.806—25-7-50.

	Department	Received
From (Name)	Sri K.G.Menon, I.C.S.,	To
Designation	Inspector of Mi.cis.and Local Boards, Madras-1.	The Secretary to Government, Education Department, Madras.
Station		

Enclosures: Roc. No. 78618/51 , dated 18-5- 195

Sub: Accounts - Udipi Municipality - Misappropriation of library funds- Report submitted.

Ref: Government Memo. No.4068-E/51-18 dated 19-2-1953.

As instructed in the Government Memo cited above, I directed the Regional Inspector of Local Boards, Coimbatore to inspect the library, check its accounts and submit his report. I enclose a copy of his report D.Dis.No.570/52 dated 16-4-53. pp 63

2. I recommend that the audit department may be asked to check up the library accounts ever since the defalcation to arrive at the loss, that after the loss is so estimated, the Commissioner may be directed to forfeit the deposits of the librarians and that if there is still any balance of loss, such loss should be recovered from those who failed to check the accounts of the library. p64 infra

3. The Regional Inspector of Local Boards, Coimbatore in para 4 of his report says that the subsistence allowance of Rs.258/- due for 6 months in the case of Sri Muddu, has been forfeited. The librarian is absconding and I solicit instructions of Government whether the subsistence allowance can be forfeited in this case, as the employee is absconding.

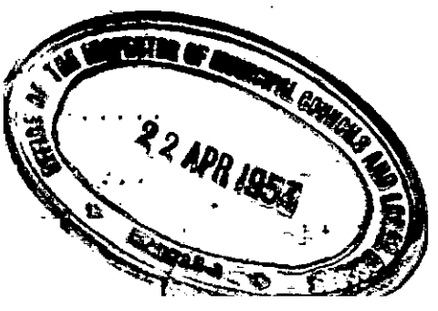
I, therefore, suggest that the deposit amounts may be increased suitably for both class of members.

nthly subscription should be collected in advance.

List of monies collected by the librarian under suspension, Sri Ex Peter D.Mello and not remitted ~~in~~ into the Municipal Treasury

Sl. No.	Printed number of the Misc Receipt.	Misc. Receipt number	Name of the subscriber from whom the money was collected.	Purpose.	Amount	Date of collecti wherever it is noted.
1.	2.	3.				
1.	1108	308	H.Krishna Bai	Subscription from April to June 1952		Note noted
2.	1109	309	Mrs. Alice Welho.	Subscription from July '52 to March '53	1-2-0	
3.	1110	310	H.Krishna Kamath	Subscription for July '52		
4.	1111	311	K.Sadananda Rao	Library security deposit and subscription for June '52.	Rs.3-2-0	do.
5.	1112	312	Mrs. B.Uma Bai	from April to June '52 and arrears 0-12-0 read ~~with~~ read-mission fees 0-4-0	Rs. 1-6-0	28-6-
	1113	313	U.B.Chandrasekara	Subscription for May and June '52 and readmission fees	Re. 0-8-0	not n
	114	314	Karuad Mangesh Rao.	Subscription from April to June 52 and arrears and readmis--sion fees	Re. 1-6-0	-do-
	1115	315	K.Ramachandra Acnari	Subscription for July 1952	Re.0-2-0	-do-
	1116	316	K.J.Ballal	-do-	Re.0-2-0	-do-
	1117	317	Y.Chandrasekara Hedge	-do-	Re.0-2-0	-do-
	1118	318	U.Vasudeva Padubet Koya-	Subscrition for June 1952	Re.0-2-0	-do-
12	1119	319	Mrs. Shambhavi Bai -	Subscription for July 1952	Re.0-2-0	-do-
13.	1120	320	K.Chandrasekara Hedge	-do-	Re.0-2-0	-do-
	121	321	B.Govinda Rao	do.	Re.0-2-0	-do-
	122	322	K.Dayananda Pai	Subscription from July 1952	Re.0-6-0	-do-

1.	2.	3.	4.	5.	6.	
16.1123.	323.	T.Raghuveera Rao	-Subscription for ~~June~~ July 1952	.....	0-2-0	
17.1124.	324.	Ralph Rodirigues	- " June 1952, July '52 and readmission fees.	.....	0-8-0	3-7-19(
18.1125	326	T.Srinivasa Shambogue	- Subscription for July 1952	....	0-2-0	Not not
19.1126	326	T.Srinivasa Shambogue	-do-	....	0-2-0	-do-
20.1127	327	B.Bhojaraja shetty	-do-	....	0-2-0	-do-
21.1128	328	K.Keshava Kamath(Kunthur)	-do-	....	0-2-0	-do-
22.1129	329	P.Laksnminarayana Rao	-do-	...	0-2-0	-do-
23.1130	330	H.Ananthakrishna Rao	-do-	...	0-2-0	-do-
24.1131	331	S.Sridhara Prabhu	-do-	...	0-2-0	-do-
25.1132	332	U.Degadas Kamath	-do-	...	0-2-0	-do-
26.1133	333	A. Subba	-do-	...	0-2-0	-do-
27.1134	334	K.Vasantha Prabhu	-do-	...	0-2-0	-do-
28.1135	335	K.Radhakrishna Kamath	-do-	....	0-2-0	-do-
29.1136	336	Anupram N.Pandya	-do	.....	0-2-0	
30.1137	337	K.Gangadhara	-do-	.....	0-2-0	
31.1138	338	P.Anantha Nayak	-do-	....	0-2-0	
32.1139	339	B.Dwaraki Bai	-do-	....	0-2-0	
33.1140	340	B.Hirianna Hedge	-do	....	0-2-0	
34.1141	341	B.Gopal Rao	-do-	.....	0-2-0	
35.1142	342	K.Janaradhana Kedl	-do-	...	0-2-0	
36.1143	343	M.Sanjeeva Shetty	-do-	...	0-2-0	
37.1144	344	B.Vamana Acharya	-do-	...	0-2-0	
38.1145	345	Mrs. Shambavi Hiffadthi	-do-	...	0-2-0	
39.1146	346	K.Dattatriya Shenoy	-do-	...	0-2-0	
				Total	Rs.13-4-(	



EDUCATION DEPARTMENT (E)

AUDIT REPORT - Municipal Council, Udipi - Irregularities in the accounts of the Municipal Library.

From the Commissioner, Udipi Municipality, Roc.No. A3.3892/49 dated the 10th February 1953.

From the Inspector of Municipal Councils and Local Boards, Roc.No.78618/51 dated 18th May 1953.

From the Examiner of Local Fund Accounts, No.77-1 dated the 30th July 1953.

MEMO NO. 4068-E/51-26 Bm. Dt 28/8/53.

A copy of the remarks of the Examiner of Local Fund Accounts in his reference cited above is communicated to the Commissioner, Udipi Municipality. In order to enable the District Inspector of Local Fund Accounts, South Kanara, to assess, in full, the loss caused to the Municipal Council, the Commissioner is requested to take steps, very urgently, (i) to complete the accounts of the municipal library for the year 1947-48 from which year defalcation seems to have commenced, (ii) to conduct an administrative enquiry and assess the loss caused to the Council, and (iii) to assess the value of the books lost from the library where the register does not contain their purchase prices.

2. The District Inspector of Local Fund Accounts, South Kanara, will conduct his audit of the accounts of the library as soon as the three items of work referred to in para 1 above are completed by the Commissioner. The Commissioner is requested to render all facilities to the Inspector in conducting the audit and to make

(the Inspectorw)
available to ~~him~~ the results of the administrative

enquiries made by him.

To

The Commissioner, Udipi
Municipality, thro' the
C.M.C. (with encl.)

The Exr. of L.F.A.

Copy to the Inspector of
Municipal Councils and
Local Boards (with encl

Audit Report - Municipal Commr., Indipi - Irregularities in the accounts of the Municipal library.

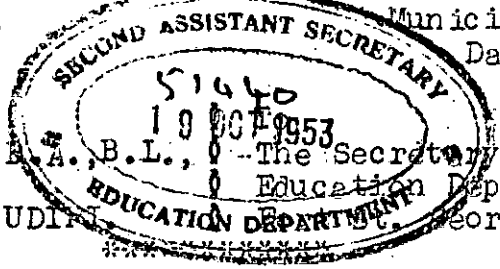
Ref:- Govt. Memo no. 4068-E1 51-26 Edn. dt. 28/8/53.

Memo No. 4068-E1 51-27 Edn. dt. 23/9/53.

The Commr., Indipi Municipality, is requested to state wherein he has completed the three items of work mentioned in Para 1 of the memo cited above.

[illegible]

R.O.C.No.A3-3892/49. Municipal Office, Udipi,
Dated 14-10-1953.



From
Sri K.Gopala Menon, B.A., B.L., The Secretary to Government,
Commissioner, Education Department,
Udipi Municipality, UDIPI. George, MADRAS.

Thro'
The Chairman, Municipal Council, Udipi.

Sir,

Sub:- AUDIT REPORT - Municipal Council, Udipi - Irregularity in the accounts of the Municipal Library - Report.

Ref:- (i) Govt.Memorandum No.4068-E/51-26 Edn., dated 28-8-1953. pp69-70 ante
(ii) Govt. Memorandum No.4068-E/51-27, Edn., dated 23-9-1953. p.71 ante

The accounts and the D.C.B. for the year 1947-48 has been prepared and they are being verified and checked in the Office. This work is expected to be completed within a fortnight.

2. The list of missing books, originally prepared, is ready, and a final check is undertaken with a view to see if any of the books are since traced and found out. The cost of the books remains to be shown with reference to the available records or catalogues. This work also is expected to be completed within a fortnight.

3. A public notice has been issued to the 175 persons referred to in the Examiner's remarks to appear before me and prove their payment to the Ex-Librarians the amount of deposits and subscriptions. This again require about a fortnights' time.

P.T.O.

I request that the Government may be pleased to grant me time till 15-11-1953 to submit my final report.

15.10.53.

Commissioner,
Udipi Municipality, Udipi.

Forwarded,

Chairman,
Municipal Council, Udipi.

EDUCATION DEPARTMENT (E)

AUDIT REPORT - Municipal Council, Udipi - Irregularity in the accounts of the Municipal Library.

From the Commissioner, Udipi Municipality, Roc.No. A3-3892/49 dated the 14th October 1953.

MEMO NO. 4068-E/51-29 Edn. dt 23.10.53.

In the circumstances stated in his letter cited, the Commissioner, Udipi Municipality, is informed that he may ~~take~~ granted time till 15th November 1953 to complete the three items of work specified in para 1 of Government Memorandum No.4068-E/51-26 Edn. dated the 28th ~~Sep~~ August 1953 and to submit a report to Government in the matter.

Sub:- Audit Report - Municipal Council, Udipi - Irregularities in the accounts of the Municipal Library - Report - submitted.

Ref:- Govt. Memorandum No.4068-E/51-29, Edn, dated 23-10-1953.

In the course of check of the library accounts once compiled with the monthly accounts as per posting register, it was discovered that the figures of collections did not tally. This necessitated a further detailed check of the figures as posted in the demand registers and the posting registers with a view to reconcile the figures. The D.C.B. Statements with the reconsiliation statements have been correctly prepared for the years from 1947-48 to 1950-51 and forwarded to the audit office, the Regional Inspector of Municipal Councils and Local Boards, Coimbatore and the District Educational Officer, South Kanara, Mangalore. The statements for the years 1951-52 and 1952-53 are under preparation and will be submitted to the above officers in the course of next two weeks.

2. As regards the deposits alleged to have been made by 175 persons whose whereabouts could not be traced out, a notice was published in three of the Kannada Weeklies having wide circulation calling upon them to appear before me at the Municipal Office during office hours on any of the days from 26-10-1953 to 29-10-1953 either personally or through their agents with the evidence to prove their payment of deposit etc. to the then librarians. In response to this notice only one person appeared on 29-10-1953 and his deposit is found to have been accounted for. In as much as the rest of the persons have neither appeared nor proved their payment, it has to be presumed that they have not made any payment at all to the ex-librarians and orders will be issued accordingly.

3. It is discovered in the course of detailed check of library accounts that the cost of several books which are in the missing list has been collected from the members of the library and credited to municipal funds without either replacing them or writing them off from the stock account. As such it is found necessary to verify again the list of missing books, register of recoveries and minutes book and fix the value of books finally found to be missing. All this work may take some more time and for this work a senior clerk of my office with accounts test qualification has been specially deputed. I request in the circumstances, that the Government may be pleased to grant me time till 31-12-1953 to submit a final report in the matter.

Audit Report - Kollipi Municipal Council - Irregularity in the accounts of the Municipal Library.

From the Commissioner, Kollipi Municipality, Roc. No. A3. 38921/49 dated 15.11.53.

Memo No. 4068-E/51-30 Edn. D) 25/11/53.

In the circumstances stated in his letter cited, the Commissioner, Kollipi Municipality, is granted time till 31st December 1953 to complete the ~~accounts~~ three items of work specified in para 1 of Govt. Memo No. 4068-E/51-26 Edn. D, 28.8.1953 and to submit a final report in the matter.

R.O.C.No.A3-3892/49. Municipal Office, Udipi, 47
Dated 30-12-1953.

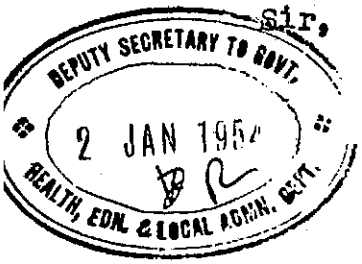
From
Sri K.Gopala Menon, B.A.,B.L.,
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Government,
Health, Education and L.A.Dept.,
Fort St. George, MADRAS.

****

Thro'
The Chairman, Municipal Council, Udipi.

Sir,



Sub:- AUDIT REPORT - Municipal Council, Udipi - irregularities in the accounts of the Municipal Library - Final report - submitted.

Ref:-Government Memorandum No.4068-E/51-30 dated 25th November 1953. 69 ante

69-70 ante

I beg to report that the three items of work mentioned in paragraph 1 of the Government Memorandum No.4068-E/51-26 Education, dated 28-8-1953 have been completed and the accounts of the library for the last six years from 1947-48 to 1952-53 are ready for audit. Copies of the D.C.B. Statements for the said six years with the reconciliation Statements have been forwarded to the audit Office, the Regional Inspector of Municipal Councils and Local Boards, Coimbatore, and the District Educational Officer, South Kanara. The final list of missing books with their cost is prepared and the amount of loss, for which each of the two absconding Librarians, namely Sri U. Muddu and Sri Peter D'mello, were responsible, has been worked out. Necessary proceedings have been issued for the recovery of the loss from their security deposits etc.

2. The District Inspector of Local Fund Accounts, Mangalore, has already given notice that the audit of the library accounts will be taken up along with the half yearly audit to commence on 11-1-1954.

K.Gopalamenon
Commissioner. 31.12.53

Forwarded,
30.12.53

Chairman,
Municipal Council, Udipi.

Copy to the Regional Inspector of Municipal Councils and Local Boards, Coimbatore.
Copy to the District Educational Officer, South Kanara, Mangalore.

Dit. Report - Municipal Council, Udipi - Irregularity in the accounts of the Municipal Library - Checking of accounts.

From the Commissioner, Udipi Municipality, Roc. No. A3. 3892/49 dated 3.0.12.53.

Memo No. 4068-E5/51-31 Bdr Dt. 6/1/54

A copy of the letter from the Commissioner, Udipi Municipality, cited above, is forwarded to the Examiner of Local Fund Accounts, for information.

Audit Report - Municipal Council, Adipi - Irregularity in the accounts of the Municipal library - Checking of accounts.

Ref:- Govt. Memo no. 4068-E5/51-31 Edn. dt 6.1.54

Memo No. 4068 - E5/51-32 Edn. dt 23/2/5

The Examiner of Local Fund Accounts is requested to state whether the accounts of the Municipal library at Adipi has ~~already~~ been checked and if so, when his repo ~~to hand~~ will be submitted to Governmen

Udipi - Irregularity in the accounts of the Municipal Library - Checking of accounts.

Ref :- Mad. Memo No. 4068-E 51/51-3 Edn. dated 23.2.1954

Memo No. ~~2888~~ 4068 - E 51/~~54~~ 51-3 Edn. dt. 29/3/54.

The Examiner of Local Fund Accounts is requested to state when his reply to the memo cited may be expected.

Municipal Library - Irregularities in the accounts of the Municipal Library. Explanation of accounts.

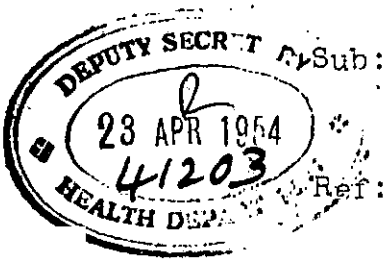
Memo No. 4668-E/1913. 23 Oct. 1913.

Ref:- Memo No. 3322-E/1913. 15 Oct. 1913.

Accounts of Local Funds

Accounts of Local Funds

Office of the Examiner of Local
Fund Accounts, M a d r a s - 1.
Dated. 21-4-1954.



Sub:- Audit Report - Municipal Council - Udipi - Irregularity in the accounts of the Municipal Library- check of accounts.

Ref:- Memorandum No.4068-E5/51-52 Health, Edn. & L.A., dated 23-2-1954.

The accounts have been checked by the District Inspector of Local Fund Accounts, Mangalore who has promised to submit his report shortly. On receipt the report will be scrutinised and submitted to Government.

(P.V.S.MANIAM),
Examiner of Local Fund Accounts.

To
The Secretary to Government
Health, Education & Local
Administration Department,
Fort St.George, M a d r a s.

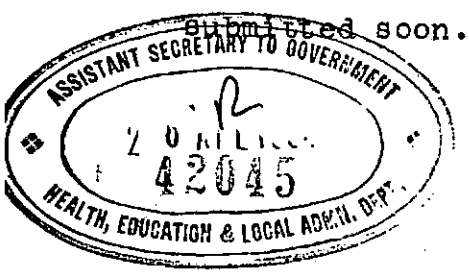
No. 394 Dated 23.4.54

Office of the Examiner of Local Fund Accounts, Old Highcourt Buildings, 1st Line Beach, MADRAS

Sub: Audit report - Udipi Municipal Council - irregularity in the accounts of Municipal Library.

Ref: Memo. 4068-E5-51-32 Edn. dated 23-2-54

The report is under scrutiny and will be submitted soon.



Office of the Examiner of Local
Fund Accounts, M a d r a s -1.
Dated 10-5-1954.

Sub:- Audit Report - Municipal Council - Udipi
Irregularities in the Library Accounts -
Special Audit from 1947-48 to 1952-53.

Government Memorandum 4068 E.51/Edn., dated
28-8-1953.

During the audit of the General Fund Accounts of the Udipi Municipality for the year 1948-49, it was noticed that the accounts of the Municipal Library were not kept properly and that even a Demand Collection and Balance Statement of subscriptions had not been prepared to watch future recovery (paragraph 12 of the Audit Report). Thereupon the Commissioner conducted an investigation and suspended the librarian, U.Muddu But the library accounts continued to be neglected without any action being taken to rectify the defects though they were pointed out in successive audits.

2. The Government in their Memorandum No.4068-E/51-8, Education, dated 26-12-1951, drew the attention of the Commissioner to paragraph 7 of the Audit Report for 1949-50 and asked him to complete the accounts and assess the loss caused to the Municipal Council. After over a year, the Commissioner reported to Government on 10-2-1953 that the Demand Collection and Balance Statements were completed in respect of the years from 1948-49 to 1951-52 but failed to assess the loss caused to the Municipal Council. The Government, thereupon, in their Memorandum dated 29-8-1953 wanted this department to conduct the audit ever since the date of defalcation, i.e., from 1947-48 to 1951-52 and to assess in full the loss caused to the Municipal Council and requested the Commissioner to complete certain items of work to facilitate the audit. Meanwhile the Commissioner, in his Proceedings R.O.C. A3/3892/49, dated 30-12-1953 ~~and 19-1-1954~~ ordered the recovery of the amounts from the Librarians and from the subsistence allowance due to them. A copy of his Proceedings is enclosed.

The District Inspector of Local Fund Accounts, South Kanara, conducted a special audit of the accounts of the library for the periods from 1947-48 to 1952-53. The result of the audit is set forth below:-

3. The main defects in the administration of the library

(1) ISSUE OF BOOKS TO PERSONS WHO DID NOT DEPOSIT
UTION MONEY (NON-MEMBERS).

The register of subscribers contained many names which were not found in the register of members. As only persons who deposit the caution money are entitled to membership an there is thus security against the loss of books, the issue of books to persons who had not furnished any cantion mone deposit resulted in the irrecoverability of the value of books not returned by them. Further, books were issued to eleven Municipal Employees who had not deposited Caution money. None of these persons are in service now. In the absence of specia investigation in that regard, it cannot be assumed that these persons had really not paid any caution money, as required by the rules, as it is possible that some had paid the deposit ar they were misappropriated.

(11) DISCREPANCIES BETWEEN THE REGISTER OF MEMBERS AND THE REGISTER OF DEPOSITS

Some names found in the register of members did not find a place in the deposit register. The names of 13 members included in the register of members were not to be seen in the register of deposits. This would indicate that the deposits tendered by the members had not been remitted into the Municipal Treasury resulting in a loss of Rs.39/- by way of deposits of the said members.

(111) DEPOSITS STATED TO HAVE BEEN MADE BY SOME PERSONS BUT NOT BROUGHT TO ACCOUNT BY THE LIBRARIAN:

Deposits aggregating Rs.23/- collected from 6 persons at Rs.3/- each and from one person at Rs.5/- were not remitted into the Municipal treasury, but had been misappropriated. Arrears of subscription of Rs.10-2-0 due from these would also appear to have been misappropriated vide particulars furnished by the Commissione in hisproceedings dated 30-12-1953 against S.I U.Duddu.

DIFFERENCE BETWEEN THE AMOUNTS NOTED IN THE FOILS AND COUNTER FOIL OF RECEIPTS GRANTED TO PARTIES FOR SUMS RECEIVED:

Against a sum of Rs.11-6-0 realised from the following person according to the entries in the foils of the receipts only a sum of Rs.0-10-0 was accounted for and credited. The balance of Rs.10-12-0 had not been accounted for indicated below:-

A bundle of 175 applications for refund of deposits was found in the library. Credits for their deposits were not traceable in the deposit register in respect of these cases and it has to be presumed that the deposits in question were not brought to account. Even assuming that they were all second class members, a sum of Rs.525/- by way of deposit, and another sum of Rs.21-14-0 being initia subscription at Rs.0-2-0 each are involved. The Commissioner in his proceedings says that the enquiry could not disclose the whereabouts of the 175 persons and relies on the notice published by him calling on them to produce evidence of payment of deposit so assume that the municipality may not have to refund any money to these 175 persons.

(11) ARREARS OF SUBSCRIPTIONS: A sum of Rs.1738-8-0 was left over as arrears of subscription at the end of 1952-53. This would indicate that no steps had been taken to realise the subscription in time, nor were the names of defaulters struck off the register of members. Defaulters continued to enjoy the benefits of membership without paying their subscriptions for long periods.

(vii) VALUE OF BOOKS FOUND MISSING ON VERIFICATION BY THE COMMISSIONER

The total value of Books lost was Rs.692-13-0. Against this a sum of Rs.73-10-0 was recovered from members. The balance of Rs.619-3-6 has to be recovered.

(viii) AMOUNT COLLECTED AND MISAPPROPRIATED:-

Two sums of Rs.11/- and Rs.13-4-0 were found to have been collected and misappropriated by the Clerks Sri Muddu, and Sri Peter D'Mello vide Proceedings of the Commissioner dated 30-12-1953.

(ix) RECEIPT BOOK MISSING: It was seen during audit that one Book of Miscellaneous Receipts bearing Nos.2001 to 2100 issued to the librarian on 17-5-1948 was not accounted for, nor were credits traceable in Municipal accounts on account of these receipts. It is likely that this book was used by the librarian for issuing receipts to parties for sums received and misappropriated.

4. The irregularities were rendered possible due to

(i) lack of periodical inspection of library accounts and books to see that books were allowed only to members who are borne on the register of members.

(ii) failure to see that every member in the register of members had deposited the requisite caution money.

(iii) failure to see that a demand for subsctiptions was made out monthly from the register of members.

(iv) failure to see that where a member was in arrears of subscription, no books were issued to him and that his name was struck off from the list of members.

(v) failure to see that every book of Miscellaneous receipts issued to the librarian was duly accounted for.

(vi) failure to ensure that deposits of Caution money deposits are credited only in the Municipal Office without being paid to the librarian and,

(vii) absence of verification of the stock books periodically at least once a year.

5. The loss caused to the Municipal Council works out to Rs.2464-13-6 as indicated below besides the cases covered by item 3(i) and (ix) of paragraph 3 above. This would nes recovery less amounts already recovered:-

Paragraph 3	(ii)	Deposits not taken	Rs.	39	0 0
	(iii)	Deposit not brought to account.	Rs.	33	2 0
	(iv)	Misappropriation by irregularities in the counter foils	Rs.	10	12 0
	(vi)	Arrears of subscriptions.		1738	8 0
	(vii)	Value of missing books.		619	3 6
	iii)	Amount collected and misappropriated.		24	4 0
			Total. Rs.	2464	13 6

The Secretary to Government,
Health, Education and Local
Administration Department,
Fort St.George, M a d r a s.

PROCEEDINGS OF THE COMMISSIONER, UDIPI MUNICIPALITY, UDIPI

Sri K.Gopala Menon,B.A.,B.L.

R.O.C.No.A3-3892/49 dated 30-12-1953.

Subject:- AUDIT REPORT - Municipal Council, Udipi - Irregularities in the accounts of the Municipal Library - Final orders

Ref:- (i) This office file C.No.3892/49.
(ii) Government Memorandum No.4068-E/51-26, Education, dated 28-8-1953.
iii) Notice dated 15-10-1953 published in Prabhath, Navayuga and Rayabhari.
(iv) D.C.B.Statements for the years from 1947-48 to 1952-53 (six years).
(v) List of Missing Bo

ORDER.

On 25-8-1949, Sri V.Balagangadharan, the then Commissioner inspected the Municipal Library and found several irregularities in the maintenance of library accounts and the register of books issued. He also found that books were issued to the non-members so much so several books were found missing. The then librarian, Sri U.Muddu was placed under suspension with effect from 1-10-1949 pending enquiry and charges were simultaneously framed against him for (i) keeping the library and the registers very shabily, (ii) frequent neglect of duty, (iii) loss caused to the municipal funds and for (iv) defying orders of his superiors. The Librarian submitted his explanation to the charges on 30-9-1949 and he was relieved from duty on 1-10-1949 as he was suspended. On 9-12-1949, the Commissioner directed the Manager to investigate into the state of library accounts and registers after a thorough check. The Municipal Manager submitted his report on 31-3-1950 pointing out irregularities of very serious nature and made certain recommendations. Following were the irregularities reported by the Manager:.

(1) That the register of subscriptions contained many names which were not found in the register of members;
(2) That some names found in the register of members were not traceable in the register of deposits;
(3) That subscriptions collected and accounted for in the cash book were either not correctly posted or not posted at all in the subscription register.
(4) That none of the deposits said to have been made by several persons claiming refund of their deposits were accounted for in the cash book or remitted into the municipal Treasury.
(5) That a few receipts filed by some members in support for their payment to the Librarian of their deposits and subscriptions or subscriptions alone did not tally with the entries made in their respective counterfoils which led to the belief that the outerfoils were misused.
(6) That the accounts and registers were maintained shabily and in an incomplete state.
(7) That the names of 175 applicants for admission as members could not be traced out either in the register of members or the register of deposits.

2. The recommendation made by the Manager included the rewriting of the library accounts from 1-4-1947, taking a list of the missing books, assessing the amount of loss caused to the Municipality either by misappropriation or loss of books or both and adjustment of arrears of subscriptions exceeding the deposits of the Members.

Steps on the various recommendations made by the Manager, the then Commissioner, Sri V.Balagangadharan, drew up proceedings dismissing Sri U.Muddu, the

Librarian under suspension, from municipal service and forfeiting to the municipal funds the amount of security deposit standing at the credit of the said Sri U.Muddu and the subsistence allowance payable to him for the period of suspension. But none of the amounts forfeited were drawn and credited to the municipal funds. When matters stood thus, the annual audit was held and the irregularities pointed out in the Manager's report ~~xx~~ dated 31-3-1950 appeared in the audit report.

4. The Government took up the matter on the basis of the audit report and directed the Education Department to submit a report to the Government with reference to the remarks of the Examiner of L.F.Accounts. Despite repeated orders of the Government, the Education Department and the Regional Inspector of Municipal Councils and Local Boards, Coimbatore, no action was taken by any of the Commissioners preceding me to rectify the defects and to assess the loss caused to the Municipal funds. On the other hand, there was frequent change in the personnel of Librarians caused by temporarily promoting the permanent Librarian, Sri Peter D'mello, as Lower Division Clerk of the Municipal Office whenever vacancies of Clerks arose in the office. Please see Appendix C. This caused further dislocation of work in the library. Everytime a new incumbent was appointed as Librarian in the acting vacancies and when the new incumbent was just picking up the routine work of the Library, he was ousted by reversion of the permanent Librarian. This resulted in allowing the irregularities to continue. Finally, the permanent Librarian, Sri Peter D'mello, also sucumbed to the vice of indifference, misappropriation, issuing books to non-members etc.

5. I took charge of this Municipality on the afternoon of 5-6-1952 and within a month of my assuming office as Commissioner, I found that the state of affairs in the office aswell as in the Library was very unsatisfactory. To add to this, it was found that the said, Sri Peter D'mello, as shroff had misappropriated a sum of Rs. 1,584-4-0 and library collection of Rs.13-4-0. Before he was caught, he absconded. The matter was investigated by the Police on a report by me and a Criminal complaint was lodged before the Sub Divisional Magistrate, Coondapoor. The case has been transferred to the Long Pending Case file and a warrant is pending against the culprit, Sri Peter D'mello.

6. In their memorandum No.4068-E/51-26, Edn. dated 28-8-53, the Government directed me to take urgent steps (i) to complete the accounts of the municipal library from the year 1947-48, (ii) to conduct an administrative enquiry and assess the loss caused to the Council and (iii) to assess the value of books lost from the library, where the register does not contain their purchase prices. All the three items of work has now been completed.

the basis of the administrative enquiry, I proceed to pass the following orders :-

(a) Enquiry could not disclose the whereabouts of the 175 applicants whose deposits were supposed to have been collected by the dismissed librarian, Sri U.Muddu. A notice was therefore published in three of the Kannada Weeklies, namely, "Prabhath" of Mangalore, "Navayuga" and "Rayabhari" of Udipi, calling upon the persons who made payments to the absconding Librarians, Sri U. Muddu and Sri Peter D'mello, to appear, either personally or through their agents, before me on any of the days from 26-10-53 to 29-10-1953 (inclusive) between 3 p.m. and 5 p.m. with evidence available with them to prove the payments. Copies of the notice were published on the notice boards of the Library, Municipal Office, the District Munsif's Court and the Taluk Office with a view to give as wide a publicity as possible. In response to this notice only one person, namely, Sri.K.Krishnaraja Bhatta, appeared before me on 29-10-1953 and deposed that he had paid

Rs. 3/- in the year 1949 or 1950 to Sri U.Muddu, as deposit and that he was taking books from the library. On a verification of the deposit register, it was found that the deposit of Sri K. Krishnaraja Bhatta was credited to the municipal funds on 3-12-1949. But none of the 175 applicants or any other person came forward with evidence to prove their payments. I therefore hold and declare that the said 175 applicants did not pay any deposit and subscription and did not get themselves duly enrolled as members of the library. None of the said 175 applicants or any person other than those whose deposits are found in the register of deposits shall have any claim against the municipality for the refund of the deposit which they may prove on a future date.

(b) The D.C.B. Statements of library subscription from the year 1947-48 to 1952-53 shows that a very heavy arrears amounting to Rs. 1,738-8-0 are outstanding against the members of the Library on 1-4-53. In a number of cases the arrears exceed the amount of deposits. Huge amounts of arrears could have been avoided if the Library regulation No. 21 was strictly enforced or if the deposit amount was adjusted towards the arrears, the moment such arrears were equal to the amount of deposit, instead of carrying on the arrears from year to year. On a scrutiny of the list of members it is found that several members are dead and the present whereabouts of several others are not known. There is no point in allowing such members to remain in the registers of members any longer. The amount of deposit at their credit is therefore ordered to be adjusted towards the arrears of subscriptions due from them and their names struck off the roll of membership, with effect from 1-4-1953. The Municipal Council will be moved to write off the subscription remaining as balance after adjustment of the deposits. A list of such members is appended. (Appendix A). Separate action will be taken under regulation 21, against other members whose arrears of subscription do not exceed or equal to the deposits but who are still in arrears for more than three months.

(c) On a detailed check of the stock of library books, it is found that 412 books valued at Rs. 692-13-6 are missing from the library as detailed in appendix B. On the basis of the records available the cost of books for which Sri U. Muddu and Sri Peter D'mello are responsible is worked out at Rs.107-15-0 and Rs. 581-11-6 respectively. Out of these amounts, the cost of books amounting to Rs. 26-11-0 and Rs. 46-15-0 was recovered from the members of the Library who failed to return them during the periods when the said Ex-Librarians were respectively in charge of the Library. The net cost of missing books for which each of the Ex-Librarian, namely Sri U. Muddu and Sri Peter D' mello, are responsible is fixed at Rs. 81-4-0 and Rs.537-15-6 respectively. Besides, they are also found to have misappropriated the library funds. The total amount of loss caused to the Municipality by each of the said Ex-Librarians is worked out herebelow:-

at Rs. 3/- each and (7) Victor Braganza, at Rs. 5/- and not accounted for — Rs. 23- 0-0

(vi) Arrears of subscription due from the above upto 31-3-1953 less deposit amount shown gainst item (v) supra — Rs. 10- 2-0

Rs.125- 6-0

II. Sri Peter D'mello:

(a) Cost of missing books assessed as per appendix B. — Rs.584-14-6

(b) Deduct cost of books recovered from the members of the library between 1-10-1949 and 5-7-1952 — Rs. 46-15-0

Rs.537-15-6

(c) Net

(d) Amount collected and misappropriated. — Rs. 13- 4-0

Rs.551- 3-6

Rs.676- 9-6

I hereby order that the amount of security deposit and interest thereon at the credit of the absconding Librarians, Sri U.Muddu and Sri Peter D'mello viz. Rs. 108-14-0 and Rs.105-1-0 respectively in the Post Office Savings Bank Pass Books pledged to the municipality be immediately drawn and credited to the municipal funds towards the following accounts :-

(1) Deposit on behalf of T.Anandacharya Rs. 3/-, P.Rajamma Rs.3/-, P.Vasanthi Bai Rs.3/-,K.Sadananda Rao Rs. 3/- — 12-0-0

(2) Library subscription account Rs.35-2-0+10-4-0 — Rs. 45-6-0

(3) Towards the cost of books as a recovery from Sri U.Muddu (Rs.64-12-0) and as a recovery from Sri Peter D'mello Rs.(91-13-0) — Rs.156-9-0

TOTAL — Rs.213-15-0

The amounts of loss assessed, ordered to be adjusted from the security deposit and interest thereon and remaining yet to be recovered from each of the said Librarians will be as follows :-

	LOSS ASSESSED.	ADJUSTMENT ORDERED.	BALANCE TO BE RECOVERED.
(1) Sri U. Muddu	Rs.125-6-0	Rs.108-14-0	Rs.16- 8-0
2) Sri Peter D	Rs.551-3-6	Rs.105- 1-0	Rs.446-2-6
	Rs.676-9-6	Rs.213-15-0	Rs.462-10-6

Separate orders will be passed on the question of recovery of the balance from the subsistenee allowance payable to the said Ex-Librarians.

In the meanwhile, the Council will be moved to write off the missing books from the Stock Register of library books.

31.12.53

Commissioner.

To

Sri U.Muddu and Sri Peter D'mello, Ex-Librarians (absconding) to their last known address.

Copy to A3, Librarian and B1.

Copy To the District Inspector of Local Fund Accounts, South Kanara.

Copy to the Regional Inspector of Municipal Councils & Local Boards, Coimbatore.

Copy to the District Educational Officer, South Kanara.

Copy to The Notice Boards of the Municipal Office and Library.

Extra - 2 copies.

APPENDIX A.

Serial No.	Serial number of the M.D.R.	Serial No. of the Deposit Register.	Name of the Member.	Amount of the arrears due.	Deposit to be written off	Balance after adjusting the deposit.	Reasons	Remarks.
1.	2.	3.	4.	5.	6.	7.		
1	2		K.Narahari Kamath*	4- 0-0	——	4- 0-0	Stated to be in the list of Item 2-3 of the D. Dt. Bd. Library members. No particulars available.	R. already lapsed.
2.	4		M. Vittal Kamath	7- 8-0		7- 8-0	-do-	-do-
3.	5		K. Ramakrishna Pai	9-0-0		9- 0-0	-do-	-do-
4.	13		Kadiyali Krishnaray	3-12-0		3-12-0	Municipal employee. To be struck off the Rolls. No deposit.	
5.	15	4-5	P.Ganesha Nayak	7-12-0	3-0-0	4-12-0	R.21. To be struck off the rolls.	
6.	18	11-12	Dr. P.G. Achar	9- 0-0	3-0-0	6- 0-0	--do--	
7.	19		B. Lalitha Bai	3- 4-0		3- 4-0	Municipal employee. Resigned appointment more than 2 years back.	
8.	20	12-13	U. Venkat Rao	11-10-0	3-0-0	8-10-0	Retired Engineer of P.W.D. Died long ago.	
9.	29	18-19	Kilpadi Shiva Rao	5- 2-0	3-0-0	2- 2-0	To be struck off the rolls under R. 21.	
10.	30		A.Bhojaraja Shetty	4- 6-0	3---	4- 6-0	-do-	-do- Ml. Employee No deposit.
11.	38	28-29	K.Sanjeeva Shetty	10- 0-0	3-0-0	7- 0-0	-do-	-do-
12.	44		M.S.Imam Saheb	5-12-0	—	5-12-0	-do-	-do- Ml.Employee. No deposi
13.	45	36-41	A. T. Nath	11- 8-0	3-0-0	8- 8-0	-do-	-do-
14.	46	48-53	K.Venkat Rao	4- 6-0	3-0-0	1- 6-0	-do-	-do-
15.	47	37-42	K. V. Rai	7- 8-0	3-0-0	4- 8-0	-do-	-do- Dead.
16.	48	35-40	C. Indira Bai	10- 4-0	3- 0-0	7- 4-0	-do-	-do-
17.	50	38-43	V.N. Bolar	9- 0-0	3- 0-0	6- 0-0	-do-	-do-
18.	51		K. Giriappa	7- 6-0	——	7- 6-0	-do-	-do- Ml.Employee.No deposit
19.	54	43-48	K.Srinivasa Prabhu	9- 0-0	3- 0-0	6- 0-0	-do-	-do-
20.	56	44-49	U.Raghavendra S.Kini	9- 0-0	3-0-0	6- 0-0	-do-	-do-
21.	57	45-50	K.Ananda Rao	7- 8- 0	3-0-0	4- 8-0	-do-	-do-
22.	58	42-47	U.Surendra Bhatii	10-2-0	3-0-0	7- 2-0	-do-	-do-
23.	60	47-52	K.Ananta Kini	10-12-0	3-0-0	7-12-0	-do-	-do-
24.	63	50-55	U.S.Padyar	9- 0-0	3-0-0	6- 0-0	-do-	-do- Dead long ago.
25.	64	49-54	Mrs. P.Lalitha Bai	10- 4-0	3-0-0	7- 4-0	-do-	-do-
26.	65	51-57	B.Bhujanga Nagde	14- 2-0	3- 0-0	11-2-0	-do-	-do-
27.	66	52-58	B. Vittal Rao	14- 0-0	3-0-0	11- 0-0	-do-	-do-
28.	67	53-59	B.Vasudeva Rao, B.A.B.L.	10- 4-0	3-0-0	7- 4-0	-do-	-do-
29.	69	55-61	K.Gopalkrishnacharya	11- 2-0	3-0-0	8- 2-0	-do-	-do-

1.	2.	3.	4.	5	6.	7.	8.	
30.	70	56-62	K.S. Ramachandra Rao	9-14-0	3-0-0	6-14-0	To be struck off the Rolls	
31.	72	58-64	U.G.Bhaskor Rao	9- 0-0	3-0-0	6- 0-0	do-	21. do-
32.	74	41-46	K.S. Shenoy	0-12-0	3-0-0	7-12-0	do-	do-
33.	76	52-68	Biliyar Ramakrishna Bhatta	6-14- 0	3-0-0	3-14-0	do-	do-
34.	77	65-71	D.Noronha	35- 8- 0	5-0-0	30- 8-0	do-	do-
35.	78	66-72	K.Sadashiva Shetty	41- 0-0	5-0-0	36-0-0	do-	do- Transferred long ago.
36.	79	68-74	S.Shripathi Udupa	6- 8-0	3-0-0	3-8-0	do-	do- Dead long ago.
37.	81	59-65	N.Shama Shetty	6- 8-0	3-0-0	3-8-0	do-	do-
38.	82	108-114	L.L.Saldanha	40- 0-0	5-0-0	35-0-0	-do-	do-
39.	83	71-77	B.Balakrishna Hegde	6-12-0	3-0-0	3-12-0	-do-	-do-
40.	84	72-78	K.Manjunath Nayak	5-12-0	3-0-0	2-12-0	-do-	-do-
41.	85	64-70	B.Krishna Adiga	3-10- 0	3-0-0	0-10-0	-do-	-do-
42.	86	73-79	U.Ramakrishna Bhat	9- 2-0	3-0-0	6- 2-0	-do-	-do-
43.	89	76-82	Mr. U.Lakshmi Acharya	9- 0- 0	3-0-0	6- 0-0	-do-	-do-
44.	94		K.Keshava Kudva	9- 4- 0	3- 0-0	6- 4-0	do-	do Municipal Employee No deposit
45.	98	83-89	K.Madhukara Bhatta	4- 0-0	3- 0-0	1- 0-0	-do-	do-
46.	99	84-90	T.Venkappa Hegde	6- 0-0	3-0-0	3- 0-0	-do-	-do-
47.	100	85-91	U.Manjunatha Rao	11- 8- 0	3-0-0	8- 8-0	-do-	-do-
48.	102	87-93	M.Subraya Adhikara	10- 4- 0	3-0-0	7- 4-0	-do-	-do-
49.	103	88-94	K.Ananthakrishna P	8-14- 0	3-0-0	5-14-0	-do-	-do-
50.	104	89-95	Charles L.Cardoz	9- 8- 0	3-0-0	6- 8-0	-do-	-do-
51.	106		Bokal Krishnaya	4- 8- 0	---	4- 8-0	-do-	-do-
52.	107	91-97	Miss U.Radha Bai	8-12-0	3-0-0	5-12-0	-do-	-do- Mi. Employee. No deposit.
53.	108	93-99	T.A. Upadhya	11- 0-0	3-0-0	8- 0-0	-do-	-do-
54.	110	94-100	B.Tilak Hegde	11- 8-0	3-0-0	8- 8-0	-do-	-do-
55.	111	98-104	K.Radhakrishna Kamath	4- 8-0	3-0-0	1- 8-0	-do-	-do-
56.	112	95-101	B.S.K. Varamballi	6-12-0	3-0-0	3-12-0	-do-	-do-
57.	114	98-102	U.Radhakrishna Rao	11- 2-0	3-0-0	8- 2-0	-do-	-do-
58.	116	99-105	H.Vittaldas Nayak	4-12-0	3-0-0	1-12-0	-do-	-do-
59.	119	101-107	K.Shrinivasacharya	9-12-0	3-0-0	6-12-0	-do-	-do-
60.	120	102-108	U.Subbanna Adiga	3- 2-0	3-0-0	0- 2-0	-do-	-do-
61.	122	104-110	G.Prabhakara Rao	9-10-0	3-0-0	6-10-0	-do-	-do-
62.	123	105-111	K.Raghu Shetty	9-12-0	3-0-0	6-12-0	-do-	-do-
63.	124	---	A.Thanya Shorigara	4-12-0	---	4-12-0	-do-	-do-
64.	125	106-112	B. A. Soans	11- 2-0	3-0-0	8-42-0	-do-	-do-
65.	127	107-113	A.M.Narayana Rao	5-12-0	3-0-0	2-12-0	-do-	-do-
66.	128	109-115	Ramachandra Hegde	9-10-0	3-0-0	6-10-0	-do-	-do-
67.	130	110-116	B.Shoonappa Hegde	9- 0-0	3-0-0	6- 0-0	-do-	-do

1.	2.	3.	4.	5.	6.	7.	
68.	130	——	B.Shivanna Shetty	7-14-0	——	0-14-0	To be struck off the Rolls R.21. Ml Employee No Deposit
69.	134	112-118	K. Shrinivasa Bhatta	39-8-0	5-0-0	34- 8-0	-do- -do- Dead.
70.	135	137-143	P.Muniram	34- 8-0	3-0-0	31- 8-0	-do- -do-
71.	137	115-121	P.K. Vasudeva Rao	9- 4-0	3-0-0	6- 4-0	-do -do-
72.	139	116-122	K.Mohandas Kamath	6-10-0	3-0-0	3-10-0	-do -do-
73.	141	117-123	K.Anantharamachar	9- 2-0	3-0-0	6- 2-0	-do -dc
74.	142	119-125	K.Shrinivasa Shetty	9-14-0.	3-0-0	6-14-0	-do -dc
75.	143	120-126	K.Hayadullah Saheb	3- 4-0	3-0-0	0- 4-0	-do -dc
76.	144	121-127	Anantapadmanabha Udupa	9-14-0	3-0-0	6-14-0	-do -dc
77.	147	123-129	Mrs. A. Sharada Bai	7-14-0	3-0-0	4-14-0	-do -dc
78.	151	126-132	Miss B.Hemalata Bai	6- 2-0	3-0-0	3- 2-0	-do -dc
79.	152	127-133	P.Srinivasa Kamath	9- 2-0	3-0-0	6- 2-0	-do -dc
80.	154	130-136	K.D. Karnik	9- 2-0	3-0-0	6- 2-0	-do -dc
81.	155	128-134	P.Vittal Nayak	10- 0-0	3-0-0	7- 0-0	-do -d
82.	156	131-137	Matte Gopalkrishnachar	9- 6-0	3-0-0	6- 6-0	-do -d
83.	157	132-138	P.Srinivasa Rao	8- 4-0	3-0-0	5- 4-0	-do -do-
84.	158	--	P.Bhavanishankerha	5-8- 0	3——	5- 8-0	-do -do-
85.	160	--	P.S. Ramayya	3- 6-0	——	3- 6-0	-d -do- , Ml.Employee No Deposit.
86.	161	135-141	P.Rama Bhat	6-14-0	3- 0-0	3-14-0	-do- -do- Left service long ago.
87.	165	139-145	K.Devadas Bhat	6- 0-0	3- 0-0	3- 0-0	To be struck off the Rolls. R.21.
88.	166	140-146	P.Venkatkrishna Bhat	6- 2-0	3- 0-0	3- 2-0	lo- lo-
89.	397	141-147	P.Janardhana Nayak	8- 8-0	3-0-0	5- 8-0	-do- -do-
90.	167	144-150	K. Gonsalves	8-12-0	3-0-0	5-12-0	-do- -do-
91.	169	142-148	P.Ratnakara	7-8-0	3-0-0	4- 8-0	-do- -do-
92.	171	145-151	P. Deva Rao	36-0-0	5-0-0	31- 0-0	-do- -do-
93.	172	148-15	U.D.Shetty	36-8-0	5-0-0	31- 8-0	-do- -do-
94.	173	174-18	M.Srinivasa Rao	33- 0-0	5-0-0	28- 0-0	-do- -do-
95.	174	146-152	N.S. Ballal	8-14-0	3-0-0	5-14-0	-do- -do-
96.	175	147-153	U.Chandrashekar Rao	8-14-0	3-0-0	5-14-0	-d -do-
97.	180	151-157	G.Laxumana.	8-14-0	3-0-0	5-14-0	-do- -do-
98.	182	152-158	K.Giriappa, Malpe.	36- 0-0	5-0-0	31- 0-0	-do- -do-
99.	183	182-189	U.Ramanatha Prabhu	32-0-0	5-0-0	27- 0-0	-do- -do-
100.	184	153-159	K.Govindraya Shenoi	8-14-0	3-0-0	5-14-0	-do- -do-
101.	185	154-160	H.Narahari Rao	5-10-0	3-0-0	2-10-0	-do- -do-
102.	186	157-16	P.Rama Rao	9- 4-0	3-0-0	6- 4-0	-do- -do-
103.	187	158-162	K.Srinivasa Bhatta	7-2-0	3-0-0	4- 2-0	-do- -do-
104.	188	158-164	K.Thammanna Bhatta	8-14-0	3-0-0	5-14-0	-do- -do-
105.	189	159-16	Gabriel Jathanna	5-14-0	3-0-0	2-14-0	-do- o-

1.	2.	3.	4.	5.	6		7.	
106.	190	160-166	N.Balakrishna Nayak	7- 2-0	3-0-0	4- 2-0	To be struck off the Rolls.	K.2
107.	191	161-167	K.R.Krishnaraja Bhatta	6-14-0	3-0-0	3-14-0	-do-	-do-
108.	192	162-168	M.Nagappa Shanbhogue	3- 0-0	3-0-0	5- 0-0	-do-	-do-
109.	193	164-170	S.K.Venkatachala Mady	9- 0-0	3-0-0	6- 0-0	-do-	-do-
110.	194	165-171	K.Rajasekhara Hegde	6- 6-0	3-0-0	3- 6-0	-do-	-do-
111.	195	169-175	J.W.Saldanha	7- 8-0	3-0-0	4- 8-0	-do-	-do-
112.	199	168-174	U.Jagannath Shenoy	5- 0-0	3-0-0	2- 0-0	-do-	-do-
113.	202	171-177	N.Manjunatha Nayak	8-12-0	3-0-0	5-12-0	-do-	-do-
114.	203	172-178	M.D. Silva	8- 8-0	3-0-0	5- 8-0	-do-	-do-
115.	204	173-179	P.N.Krishnamurthy Rao	6- 8-0	3-0-0	3- 8-0	-do-	-do-
116.	205	175-182	K.Sridhara Rao	5- 4-0	3-0-0	2- 4-0	-do-	-do-
117.	208	176-183	H.Vasantha Bhatta	6- 2-0	3-0-0	3- 2-0	-do-	-do-
118.	209	177-184	K.Lakshminrayana Bhat	7- 0-0	3-0-0	4- 0-0	-do-	-do-
119.	210	181-188	B.S.Srinivasa Rao	3- 4-0	3-0-0	0- 4-0	-do-	-do-
120.	213	178-185	K.Umanath Shenoy	6- 6-0	3-0-0	3- 6-0	-do-	-do-
121.	215	179-186	M.Shamraya Shetty	7- 4-0	3-0-0	4- 4-0	-do-	-do-
122.	217	---	K.S. Nayak	3-12-0	----	3-12-0	-do-	-do-
123.	218	185-192	M. Amir Ahemed	5-10-0	3-0-0	2-10-0	-do-	-do-
124.	219	184-191	K.Bhavanishanker Naik	7-10-0	3-0-0	4-10-0	-do-	-do-
125.	230	189-197	P.Narasimha Kamath	5-12-0	3-0-0	3-12-0	-do-	-do-
126.	232	190-198	K.Narasimha Aini.	6- 4-0	3-0-0	3- 4-0	-do-	-do-
127.	235	191-199	M.Subrayacharya	3- 0-0	3-0-0	3- 0-0	-do-	-do-
128.	239	193-201	Rama P. Karkera	5- 8- 0	3-0-0	2- 8-0	-do-	-d
129.	241	194-202	Mrs. Margaret Lewis	5- 2-0	3-0-0	2- 2-0	-do-	-d
130.	246	198-206	K.R.Krishnaraja Bhatta	4-14-0	3-0-0	1-14-0	-do-	-d
131.	253	201-209	A.Ravoendranath Upadya	3- 4-0	3-0-0	0- 4-0	-do-	-d
132.	255	202-210	A.Janardhanacharya	4- 0-0	3-0-0	1- 0-0	-do-	-d
133.	260	207-215	B.Rama Raj	4- 8-0	3-0-0	1- 8-0	-do-	-d
134.	264	211-219	A. Vasudeva Bhat	4- 4-0	3-0-0	1- 4-0	-do-	-d
135.	270	216-225	G.Subba Rao	4- 6-0	3-0-0	1- 6-0	-do-	-d
136.	272	217-226	Garnet Albert Rego	3- 10-0	3-0-0	0-10-0	-do-	-d
137.	287	223-232	Lawrence Fernandes	3-12-0	3-0-0	0-12-0	-do-	-d
138.	304	233-243	N.Balkrishna Kudva	3- 6-0	3-0-0	0- 6-0	-do-	-d
139.	312	236-247	A.Lakshminrayana Rao	3-14-0	3-0-0	0-14-0	-do-	-d
140.	317	239-250	Gopalkrishna Upadhya	4- 0-0	3-0-0	1- 0-0	-do-	-d
141.	318	240-251	B.M. Baliga	4- 0-0	3-0-0	1- 0-0	-do-	-d
142.	320	241-252	B.Arunakumar Shetty	4- 0-0	3- 0-0	1- 0-0	-do-	-d
143.	321	242-253	N.N. Hathwar	3-12-0	3-0-0	0-12-0	-do-	-d
144.	322	243-254	Venkatkrishnachar	3-14-0	3- 0-0	0-14-0	-do-	-d
145.	328	256-258	K.Janardhana Kamath	7- 8-0	0	2- 8-0	-do-	-d

146.	329	247-260	K.Rama Moorthy	3- 8-0	3-0-0	0- 8-0	To be struck off the Rolls. R.21
147.	342	256-270	John Philiph Lewis	9-0-0	5-0-0	4- 0-0	-do-
148.	365	279-298	T.Ravindranath K. Pai	5-0-0	5-0-0	—	-do-
149.	379	295-315	K.Vittal Shetty	9- 0-0	5-0-0	4- 0-0	-do-
150.	394	80-86	K.L.Surmarayana Rao	41-8-0	5-0-0	36- 8-0	-do-
151.	395	118-124	K.Gangadhara Rao	29-8-0	5-0-0	24- 8-0	-do-
				46-6-0	438-0-0	1008-6-0	

Municipal Office Udipi

Dated 30-12-1953.

APPENDIX B.

LIST OF MISSING BOOKS.

Serial No.	Fiction.	Book No.	Cost of the Book.	Year of Purchase.	Loss fixed on Sri U.Muddu.	Loss fixed on Sri Peter D'mello.	Remarks.
1.	Stories from Tagore	F3	0- 8-0			0- 8-0	
2.	Five Nights	F 20	0- 8-0			0- 8-0	
3.	Sir Edward Dyis English Poetry	F.43.	0- 8-0			0- 8-0	
4.	Thelma	F.70	0- 8-0			0- 8-0	
5.	The Crimson Circle	F.124	0- 8-0			0- 8-0	
6.	Penelope of the Poliantr	F.129	0- 8-0			0- 8-0	
7.	The Double Traitor	F.135	0- 8-0			0- 8-0	
8.	A son of the people	F.144	0- 8-0			0- 8-0	
9.	The Aspiration of Hanservin	F.172	0- 8-0			0- 8-0	
10.	The Childrens Shakespeare	F.191	0- 8-0			0- 8-0	
11.	Jungle Tales of Tarzon	F.211	0- 8-0			0- 8-0	
12.	Count of Montchristro	F.242	1- 0-0			1- 0-0	
13.	The sorrow of satan	F.243	0- 8-0			0- 8-0	
14.	Catherine Bloom	F.282	1- 0-0		1- 0-0		
15.	Tencing Master	F.283	0- 8-0		0- 8-0		
16.	The Lady with Carrallia	F.292	0- 8-0			0- 8-0	
17.	The Number of Six	F.305	0- 8-0			0- 8-0	
18.	The Gentleman of Leisure	F.340	0- 8-0			0- 8-0	
19.	The gilded age.	F.341	0- 8-0			0- 8-0	
20.	This and that and the othe	F.374	0- 8-0			0- 8-0	
21.	The Heir of a Hundred King	F.378	0- 8-0			0- 8-0	
22.	Certain People	F.409	0- 8-0				
23.	Anna of the Five Towns	F.452	0- 8-0		0- 8-0		
24.	The Window Loresight	F.468	0- 8-0		0- 8-0		
25.	Twenty years after	F.518	1- 8-0			0- 8-0	
26.	Hunch Back of Notre Dame	F.522	1- 8-0			1- 8-0	
27.	The shape of things to come	F.536	3-12-0			1- 8-0	
28.	Red Thumb Mark	F.538	2- 0-0			3-12-0	
29.	The Frimmed Lamp	F.539	2- 0-0			2- 0-0	
30.	Tom Bungary	F.556	2- 0-0			2- 0-0	
31.	Theman of Property	F.572	2- 0-0		2-0- 0		
32.	Sonse in sex	F.574	4- 0-0		2- 0-0		
33.	If Winter Comes	F.578	0- 8-0			4- 0-0	
34.	A man of No Impertanc	F.590.	1- 0-0			0- 8-0	
35.	The Black Gloves	F.651	1- 8-0		1- 8-0	1- 0-0	

36.	Rota	F.59	1- 8-0
37.	Reprisal	F.676	1- 8-0
38.	Death came softly	F.684	1- 8-0
39.	And one did not come back	F.691	2- 8-0
40.	Mashi	F.711	2- 0-0
41.	Angel Pareement	F.718	2- 0-0
42.	The Good Soldier	F.727	2- 0-0
43.	Back to Soil	F.744	6- 0-0
44.	Prathapa Kanteerava	C.19	0 -8-0
45.	VENICE TOWN GIRL	C.58	0- 8-0
46.	Nanna Acharya	C.74	0- 8-0
47.	Vijnanika Prahasana	C.19	0- 8-0
48.	Bagavatha Geetha Kahas	C.285	1- 0-0
49.	Karamataka Kumara Subodh	C.294	0- 8-0
50.	Raghu Kula Thilak	C.447	0- 8-0
51.	Karnataka Jaimini Bharata	C.453	1- 8-0
52.	Anukula Sindu	C.462	0- 8-0
53.	Post Office	C.471	0- 4-0
54.	Kolalu Krishna	C.472	0- 4-0
55.	Narasimha Bharathigalacharitha	C.516	0- 4-0
56.	Chora Grahana Thantra	C.522	0- 4-0
57.	Bhava Ghectha	C.539	0- 4-0
58.	Karnataka Sabh	C.561	0- 4-0
59.	Ghandiji	C.589	0- 4-0
60.	Maha Bharatha Sangrana	C.639	0-12-0
61.	Namma Kathe	C.657	0- 2-0
62.	Aregya Pratap	C.686	0- 2-0
63.	Pururava	C.687	0- 2-0
64.	Surasa Kavithahara	C.688	0- 4-0
65.	Mohini	C.718	0- 4-0
66.	Naraveera Kasim	C.725	1- 4-0
67.	Mogina Jeevana	C.733	1- 4-0
68.	Desa Bhaktiya Kavithegalu	C.745	0- 3-0
69.	Antharanga	C.747	1- 0-0
70.	Bhava Prabath	C.761	0- 6-0
71.	Shambhavi	C.764	0-10-0
72.	Rangavalli	C.767	1- 0-0
73.	Garbha Gudi	C.780	1- 0-0
74.	Kanayabali	C.781	0-10-0

75.	Jawaharlala Nehru - Part II	C.786	2- 8-0	
76.	Gauranga Prabhu	C.795	1- 0-0	
77.	Kallanige Kanike	C.829	0- 8-0	
78.	Nandavana	C.830	0-10-0	
79.	Bhasana Natakagalu	C.831	1- 0-0	
80.	Jeevana Sahithya	C.832	1-10-0	
81.	Mahabhagavatha VI Volume.	C.850	1- 8-0	
82.	Mahabhagavatha VII Volume	C.851	1- 8-0	
83.	Mahabhagavatha VIII Volume	C.852	1- 8-0	
84.	Ramayana IV Volume.	C.858	2- 4-0	
85.	Sri Maha Ramayana V Volume.	C.859	2- 4-0	
86.	Sri Maha Ramayana VI Volume.	C.860	2- 4-0	
87.	Electricity Power	C.865	1- 0-0	
88.	Sowbhagyathilaka	C.866	1- 0-0	
89.	Mogina Manasa	C.881	0- 8-0	
90.	Pathala.Palli Papachi	C.902	1- 0-0	
91.	Maha Bharata Adiparva Volume I	C.903	1-10-0	
92.	Maha Bharata Sabha Parva	C.905	1-14-0	
93.	Maha Bharata Drona Parva Part I	C.909	1-12-0	
94.	Maha Bharata Karna Parva	C.911	2- 6-0	
95.	Mahabharatha	C.916	1-12-0	
96.	Nathi	C.923	0- 6-0	
97.	Paschathapa	C.928	0-14-0	
98.	Daridranarayan	C.945	0-10-0	
99.	Mandaliru	C.957	0-12-0	
100.	Huchatha Gelu	C.964	1- 0-0	
101.	Payana	C.967	0-12-0	
102.	Hidimbe	C.977	0- 8-0	
103.	Sulbacharnada Padagalu	C.999	0- 6-0	
104.	Hasive	C.1011	0- 8-0	1942--1943
105.	Govind Nataka	C.1030	1- 2-0	1942-43
106.	Kiriyara Rani	C.1037	1- 0-0	1942-43
107.	Aleelu Bhakti	C.1036	0- 8-0	1942-43
108.	Nalme	C.1041	0-12-0	1942-43
109.	Neethi Mangari	C.1042	0-12-0	1942-43
110.	Ramayana	C.1045	0-13-0	1942-43
111.	Pampa Ramayana	C.1050	0- 8-0	1942-43
112.	Meera Bai	C.1054	0- 8-0	1942-43
113.	Sri Harsha	C.1056	0-12-0	1942-43
114.	Kannadigara Sarwaseva	C.1060	1- 0-0	1942-43

115.	Narada Leela	C.1073	0- 8-0	1942-43	0- 8-0
116.	Pawrusha	C.1062	1- 0-0	1942-43	1- 0-0
117.	Upanishad Rahasya	C.1091	3- 4-0	1942-43	3- 4-0
118.	Hegadarenu	C.1095	0-10-0	—	0-10-0
119.	Manorama	C.1094	0-14-0	—	0-14-0
120.	Abhimanyu	C.1096	0- 6-0	—	0- 6-0
121.	Three Drama	C.1097	1- 5-0	—	1- 5-0
122.	Devadas	C.1103	1- 0-0	—	1- 0-0
123.	Bharathasara	C.1111	2- 0-0	—	2- 0-0
124.	Sivaji Maharaj	C.1112	2-12-0	—	2-12-0
125.	Rakthakshi	C.1117	1- 8-0	—	
126.	Indira	C.1121	0-12-0	—	
127.	Kidi	C.1124	0-12-0	—	0-12-0
128.	Sahityas Vimarsha	C.1125	0-12-0	—	0-12-0
129.	Arakshaneeya	C.1127	0-12-0	—	0-12-0
130.	Ramaswarana Luck	C.1129	0- 4-0	—	0- 4-0
131.	Mauria Simhasana	C.1130	0- 4-0	—	0- 4-0
132.	Rakta Sanchana	C.1136	0- 2-0	—	0- 2-0
133.	Eradaneya	C.1137	0- 8-0	—	0- 8-0
134.	Karineera	C.1138	2- 0-0	—	2- 0-0
135.	Prarabda Prahara	C.1139	0- 4-0	1942-43	0- 4-0
136.	Ghathuka Shisikanta	C.1140	0-10-0	1942-43	0-10-0
137.	Premkala	C.1149	0- 8-0	1943-44	0- 8-0
138.	Ganitha Sast...	C.1156	0- 3-0	1943-44	0- 3-0
139.	Sri Ranga	C.1162	1- 8-0	1943-44	1- 8-0
140.	Nethaji	C.1168	0- 9-0	1943-44	0- 9-0
141.	Swaraja Sopana	C.1176	1-10-0	1943-44	1-10-0
142.	Nana Grahini	C.1178	0-13-0	1943-44	0-13-0
143.	Mani	C.1179	~~0-13-0~~	1943-44	
144.	Sathi Sahas		0- 6-0		0- 6-0
145.	Indu Mukhi	C.1183	0- 3-0	1943-44	0- 3-0
146.	Bhisma Sahasa	C.1184	0- 9-0	1943-44	0- 9-0
147.	Unmarried Problem	C.1186	0-15-0	1943-44	0-15-0
148.	Swadina Jeevana	C.1193	1- 2-0	1943-44	
149.	Nanna Attige	C.1195	2-10-0	1943-44	2-10-0
150.	Yoga Yoga	C.1200	0- 7-0	1943-44	0- 7-0
151.	Prem Vijaya	C.1203	1-10-0	1943-44	1-10-0
152.	Namma Udipi	C.1225	0-12-0	1943-44	0-12-0
53.	Swarathi	C.1227	0- 5-0	1943-44	0- 5-0
54.	Kamadahana	C.1230	1- 8-0	1943-44	1- 8-0
		C.1231	1- 0-0	1943-44	1- 0-0

155.	Kalke	C.1234	0-11-0	1943-44	0-11-0	
156.	Mullubeli	C.1238	1- 3-0	943-44	—	1- 3-0
157.	Sadana Kuteera	C.1241	1- 6-0	943-44	—	1- 6-0
158.	Krishna Parijatha	C.1243	1- 0-0	943-44	—	1- 0-0
159.	Bapu	C.1245	1-12-0	943-44	—	1-12-0
160.	Shankara Samjhithi	C.1258	4- 0-0	943-44	—	4- 0-0
161.	Amarendra	C.1261	0- 8-0	943-44	—	0- 8-0
162.	Kaneeru Sudhama	C.1267	2- 8-0	1943-44	—	2- 8-0
163.	Balakana Kathalo	C.1270	0-13-0	1944-45	0-13-0	
164.	Wonderful Stories	C.1277	1- 0-0	1944-45	—	1- 0-0
165.	Jakanacharya	C.1281	0-15-0	1944-45	—	0-15-0
166.	Gandhiji	C.1308	12- 8-0	1944-45	—	12- 8-0
167.	Vidya Bhaudara	C.1309	2-10-0	1944-45	—	2-10-0
168.	Prasidha Rasa Awashadhigalu	C.1312	2- 8-0	1944-45	—	2- 8-0
169.	Abhi Nava Pumpa	C.1315	1- 5-0	1944-45	—	1- 5-0
170.	Manya Sukhashanthi	C.1323	0-12-0	1944-45	—	0-12-0
171.	Puspamala	C.1324	1- 1-0	1944-45	—	1- 1-0
172.	Sadhu Tukarama	C.1348	1-8-0	1944-45		1- 8-0
173.	Sathavana Santhapa	C.1348	0-12-0	1944-45	—	0-12-0
174.	Ammavara Gandha	C.1349	1- 5-0	1944-45	—	1- 5-0
175.	Visha Vriksha	C.1352	1- 0-0	1945-46	—	1- 0-0
176.	Antharanga	C.1366	0- 8-0	1945-46	—	0- 8-0
177.	Higaga Beke	C.1367	0- 4-0	1945-46	—	0- 4-0
178.	Sulbhadalli English	C.1368	1- 4-0	1945-46	—	1- 4-0
179.	Sathwasara	C.1369	0- 4-0	1945-46		0- 4-0
180.	Paigamber Mahamed	C.1370	0- 4-0	1945-46	—	0- 4-0
181.	Vaikuntana Dead Letter	C.1887	1- 9-0	1945-46	—	1- 9-0
182.	Ambike	C.1400	1-5-0	1945-46	—	1- 5-0
183.	Sadu Jeevana	C.1401	0-12-0	1945-46	0-12-0	—
184.	Krishna Deva Raya	C.1406	0- 8-0	1945-46	—	0- 8-0
185.	Raga Nardini	C.1407	0- 9-0	1945-46	—	0- 9-0
186.	Bharatheeya Ithihasa	C.1408	2- 8-0	1945-46	—	2- 8-0
187.	Yuva Rajara Savivani	C.1410	2- 0-0	1945-46	—	2- 0-0
188.	Bhagya Lakshmi	C.1411	0-12-0	—	—	0-12-0
189.	Swathandravi Dharma	C.1419	2- 8-0	1945-46	—	2- 8-0
190.	Deepavali and others stories	C.1421	1- 4-0	1945-46	1- 4-0	—
191.	Aasthika Vaada	C.1446	2- 0-0	1945-46	2- 0-0	2- 0-0
192.	Swathandrave Dharma	C.1450	2- 8-0	1945-46	2- 8-0	2- 8-0
193.	Kunthaleswara	C.1456	1- 0-0	1945-46	1- 0-0	—
194.	Maharaja Simha	C.1467	1- 8-0	1945-46	1- 8-0	—
195.	Srikanta Part	C. 1480	1-0-0	—	—	1- 0-0

196.	Yesu Christ	C.1488	0- 4-0	1945-46	)- 4-0	-
197.	Umaraha Asage	C.1494	1-12-0	1945-46		1-12-0
198.	Tharana Dhurgadalli	C.1501	1- 0-0			1- 0-0
199.	Americada Stories	C.1504	0- 8-0		) -8-0	—
200.	Premakala	C.1512	1- 8-0	1945-46	—	1- 8-0
201.	Manege Banda Mahalakshmi	C.1514	1- 8-0	1945-46	1—8-C	—
202.	Prepulla	C.1515	1- 4-0	1945-46	—	1- 4-0
203.	Durgadas	C.1516	1-8-0		—	1- 8-0
204.	Ghandu Hennu	C.1531	3- 8-0	1946-47	—	3- 8-0
205.	Akkatangi	C.1535	1- 4-0		—	1- 4-0
206.	Attidkai	C.1556	1-14-0	1946-47	1-14-0	—
207.	Gandu Hennu	C.1566	3- 8-0	1946-47	—	3- 8-0
208.	Gullivers Travels	C.1567	1- 0-0	1946-47	—	1- 0-0
209.	Girija Marriage	C.1572	2- 8-0	1946-47	—	2- 8-0
200.	Nadeera	C.1607	0- 6-0	1946-47	—	0- 6-0
211.	Panne	C.1615	0-10-0	1946447	—	0-10-0
212.	Prahallad History	C.1623	0- 6-0	1946-47	—	0- 6-0
213.	Prem Churna	C.1634	1- 8-0	1946-47	—	1- 8-0
214.	Poor Life	C.1637	1- 4-0	1946-47	1—4-(	—
215.	Mysore Mall	C.1645	1-12-0	1946-47	1-12-0	—
216.	Mahapura	C.1660	1- 0-0	1946-47	—	1- 0-0
217.	Kamsa Vadha	C.1670	1- 0-0			1- 0-0
218.	Sri Nata	C.1674	1- 0-0			1- 0-0
219.	Raktasaksh	C.1684	1- 0-0			1- 0-0
220.	Ramanath	C.1687	3- 0-0	1946-47		3- 0-0
221.	Moora Battee	C.1693	3-15-0	1946-47		3-15-0
222.	Vidhi	C.1697	0- 8-0	1946-47		0- 8-0
223.	Pathi Kasturba	C.1714	1- 0-0	1946-47		1- 0-0
224.	Seeratishe Maraha	C.1718	1- 0-0	1946-47		1- 0-0
225.	Raja Yogi	C.1720	2- 0-0	1946-47	2- 0-0	
226.	Vijaya	C.1723	1- 8-0	1946-47	1- 8-0	
227.	Moora Batte	C.1728	3-15-0	7th Jul47		3-15-0
228.	Basthara Karia	C.1731	2- 4-0	-do-		2- 4-0
229.	Savathi	C.1732	1-12-0	-do-		1-12-0
230.	Awarangazib	C.1734	3- 0-0	-do-	2- 0-0	—
231.	Charitrahatha	C.1737	6- 4-0	-do-	[illegible]	6 — 4-(
232.	Veedhichand Vadhu	C.1739	1- 8-0	-do-	[illegible]	1- 8-0
233.	Kanchanabhraga Part II	C.1741	1- 4-0	-do-	—	1- 4-0
234.	Doctor Girish	C.1742	0-6- 0	March 1948	[illegible]	0 -6-0
235.	Hemalatha	C.1743	0-12-0	March 1948	[illegible]	0-12-0
236.	Shakti	C.1744	0-12-0	March 48	—	0-12-0

237.	Jai Hind	C.1751	1- 8-0	March 48	1- 8-0	—
238.	Nara Rakshasi	C.1756	2- 0-0	-do-	—	2- 0-0
239.	Kittur Kesari	C.1761	1- 8-0	do-	1- 8-0	—
240.	Jeevana Sangeetha	C.1763	1- 8-0	-do-	1- 8-0	—
241.	Kamakala Nidhi	C.1768	2- 0-0	-do-	—	2- 0-0
242.	Devia Gana	C.1770	1- 8-0	-do-	1- 8-0	—
243.	Sangeetha Acharya	C.1771	1- 4-0	-do-		1- 4-0
244.	Kamadahan	C. 1773	1-8-0	-do-		1- 8-0
245.	Hindrajala	C.1775	4- 0-0	-do-		4- 0-0
246.	Sahitia Pathu	C.1777	4- 0-0	-do-		4- 0-0
247.	Mala Manglu	C.1784	1-12-0	-do-		1-12-0
248.	Kamasoothra	C.1787	2- 0-0	-do-		2- 0-0
249.	Chandra Kanatha	C.1790	1-4-0	-do-		1- 4-0
250.	Tubbugara Subbanna	C.1795	3- 4-0	-do-	3- 4-0	—
251.	Kallanige Kanike	C.1797	1- 4-0	-do-		1- 4-0
252.	Swadina Jeevana	C.1801	2-8-0	-do-		2- 8-0
253.	Nanna Gati	C.1802	0-12-0	-do-		0-12-0
254.	Robin Hood	C.1806	1- 8-0	-do-		1- 8-0
255.	Raghunathana Shahasa	C.1807	1- 4-0	-do-	1- 4-0	—
256.	Punga Bhoomi	C.1808	2- 0-0	-do-		2- 0-0
257.	Kunthalaswara	C.1815	1- 0-0	-do-		1- 0-0
258.	Halahala	C.1829	1-12-0	-do-		1-12-0
259.	Samsara Chitra	C.1830	2- 0-0	-do-		2- 0-0
260.	Bhoomatha	C.1835	1- 8-0	-do-		1- 8-0
261.	Hemmbisilu	C.1836	1- 8-0	-do-		1- 8-0
262.	Parithyktha	C.1838	1- 4-0	-do-		1- 4-0
263.	Bettada Jeeva	C.1845	2- 0-0	1-1-1949		2- 0-0
264.	Marali Mainnige	C.1846	4-8-0	1-1-1949		4- 8-0
265.	Ijjodu Part IV	C.1847	1- 8-0	1-1-1949		1- 8-0
266.	Bhagana Mandis	C.1851	4- 8-0	1-1-1949		4- 8-0
267.	Devatha Manushya	C.1854	2-12-0	1-1-1949		2-12-0
268.	Yuganthara	C.1855	0-12-0	1-1-1949		0-12-0
269.	Kastra Purusha	C.1856	7- 0-0	1-1-1949		7- 0-0
270.	Vijnanada Vichitra	C.1861	2- 4-0	1-1-1949		2- 4-0
271.	Chitrakala Pravesh	C.1871	2- 4-0	1-1-1949		2- 4-0
272.	Mahatmara Manerang	C.1864	4- 8-0	1-1-1949		4- 8-0
273.	B.C.G.Vaku	C.1872	0- 2-0	~~1-1-1949~~		0- 2-0
274.	Pavitra Jeevana	C.1879	1- 8-0	1949-50		1- 8-0
275.	B. A.	C.1885	1- 8-0	1949-50		1- 8-0
276.	Hutadahana Kanne	C.1893	1- 0-0	1949-50		1- 0-0
277.	Mahendra Jala	C.1903	3- 8-0	1949-50		3- 8-0

1.	2.	3.	4.	5.	6.
278.	Hindumukhi	C.1926	1- 4-0	1949-50	1- 4-0
279.	Fromkala	C.1927	1- 8-0	1949-50	1- 8-0
280.	Kannya Bali	C.1930	1- 0-0	1949-50	1- 0-0
281.	Mugida Yuddl	C.1935	4- 0-0	1949-50	4- 0-0
282.	Ghatuka Shithikanta	C.1937	1- 4-0	1949-50	1- 4-0
283.	Makkala Patrike	C.1939	3- 0-0	24-7-50	3- 0-0
284.	Showchauiya Nedhana	C.1941	0- 8-0	--	0- 8-0
285.	Kanasina Maha	C.1944	3- 0-0	1951-52	3- 0-0
286	Moga Padida Man	C.1946	3- 0-0	1951-52	3- 0-0
287.	Sarasammana Samadhi	C.1947	1- 8-0	1951-52	1- 8-0
288.	Karulina Karia	C.1948	3- 0-0	1951-52	3- 0-0
289.	Pranaya Samadhi	C.1954	1- 4-0	1951-52	1- 4-0
290.	Samsara Chitra	C.1957	2- 4-0	1951-52	2- 4-0
291.	School Mistress	C.1959	3- 0-0	1951-52	3- 0-0
292.	Rathi Rahasya	C.1961	1- 8-0	1951-52	1- 8-0
293.	Devi Chaudhurani	C.1964	2- 8-0	1951-52	2- 8-0
294.	Amritha Pulina	C.1965	- 0- 0	1951-52	2- 0-0
295.	Robinson Crusoe	C.1972	1- 4-0	1951-52	1- 4-0
296.	Devata Manushya	C.1973	2-12-0	1951-52	2-12-0
297.	Sahithya Ratna	C.1974	4- 0-0	1951-52	4- 0-0
298.	Rajakara Guptachara	C.1978	1- 8-0	1951-52	1- 8-0
299.	Sarathi	C.1990	1- 8-0	1951-52	1- 8-0
300.	Abhuveenda Barmake	C.2002	2- 0-0	1951-52	2- 0-0
301.	Turibanda Tare	C.2006	2- 0-0	1951-52	2- 0-0
302.	Nagaradha Rani	C.2010	5- 0-0	1951-52	5- 0-0
303.	Madidunna Maharaya	C.2013	3- 0-0	1951-52	3- 0-0
304.	Parijatha	C.2014	1-15-0	1951-52	1-15-0
305.	Mugida Yuddha	C.2020	4- 0-0	21-3-51	4- 0-0
306.	Madhi Madidavaw	C.2022	3- 0-0	21-3-51	3- 0-0
307.	Bharat Dharsana	C.2023	5- 0-0	21-3-51	5- 0-0
308.	Vipradasa	C.2024	4- 0-0	21-3-51	4- 0-0
309.	Nagna Sathya	C.2033	4- 0-0	21-3-51	4- 0-0
310.	Vijnanika Prahasana	C. 144	0- 4-0	--	0- 4-0
311.	Sri Krishna	C.283	0- 4-0		0- 4-0
312.	Upadesa Saram	C. 398	0- 4-0		0- 4-0
313.	Golpa Samsar Part 1	C.428	0- 8-0		0- 8-0
314.	Balyasala Vyasanga	C.534	0- 8-0		0- 8-0

1.	2.	3.		5.	6.	7.
	GENERAL LITERATURE.					
315.	Tom pulls other hand	G.L. 4	1- 8-0		1- 8-0	—
316.	Life of Johnson - Part I	G.L. 11	1- 0-0		—	1- 0-0
317.	Golden Age	G.L.15	1- 0-0		—	1- 0-0
318.	Shakespeare's work in one complete volume	G.L.61	10- 0-0		—	0- 0-0
319.	The King of the Dark Chambers	G.L.51	0-12-0		0-12-0	—
320.	Githanjali	G.L.67	0-12-0		—	0-12-0
321.	Emma	G.L.84	1- 0-0		1- 0-0	—
322.	Cowper's Letters	G.L.99	1- 0-0		—	1- 0-0
323.	The Life and Work	G.L.107	1- 0-0		—	1- 0-0
324.	Poems of Tanyso	G.L.132	1- 0-0		—	1- 0-0
325.	The Idict	G.L.147	1- 0-0		-0-0	—
326.	Good English (How to write and speak).	G.L.2515	5- 4-0		5- 4-0	
327.	The Conquest of Happiness	G.L.256	1- 0-0		1- 0-0	—
328.	The Story of the World's Literature	G.L.263	15- 0-0	1942-43		15- 0-0
329.	Shakespeare	G.L.319	1- 0-0	—		1- 0-0
330.	Miscellaneous of Oliver Goldsmith	G.L.322	1- 0-0	—	1- 0-0	—
331.	Good English	G.L.339	1-14-0	1946-47		1-14-0
332.	Selected English Modern Essays	G.L.344	2-13-6	March 1948.		2-13-6
333.	How to speak better English	G.L.362	6- 2-0	1951-52		6- 2-0
334.	How to win Friends	G.L.363	2- 4-0	1951-52		2- 4-0
335.	Winning Personality	G.L.364	1-14-0	1951-52		1-14-0
~~336.~~						
	MISCELLANEOUS:					
336.	Peace, Power and Plenty	Mis. 7	1- 0-0	—		
337.	Character Building	Mis.18	1-12-0	—		1-12-0
338.	Casting the Horoscope	Mis.25	3- 0-0	—		3- 0-0
339.	Astrology for all	Mis.26	3- 0-0	—		3- 0-0
340.	Deadalees	Mis.29	1- 0-0	—		1- 0-0
341.	The Wonder Book of why and what	Mis.58	1- 0-0	—		1- 0-0.
342.	How I fortold the lives of great Men	Mis. 71	6- 0-0	—	6- 0-0	
343.	Shere's Guide to the Hand	Mis.72	2- 0-0	—		2- 0-0
344.	Astrological Self Instructi	Mis.76	2-12-0	—	2-12-0	—
345.	Bonder to Bas Starles	Mis.82	3-12-0	1943-44	—	3-12-0
346.	Astrology for all	Mis.83	1-14-0	1943-4	1-44-0	—
347.	How to Judge a Horoscope	Mis.87	3-12-0	1943-4		3-12-0
348.	A Torture to share	Mis.118	1- 0-0	—		1- 0-0
349.	Etiquette for Gentlemen	Mis.123	1-14-0	1944-45		1-14-0

1.	2.	3.	4.	5.	6.	7
350.	Palmistry for pleasure and Profit	Mis.130	3-12-0	March 48		3-12-0
351.	Damodar Valley Project	Mis.131	1-12-0	March 48		1-12-0
	HISTORY:					
352.	Japan (The rise of Modern Power)	His.H. 9	0-12-0			0-12-0
353.	Mysteries of Mogal Darbar	H.54	1- 0-0			
354.	The Intelligent Man's view of Europe	H.56	0-12-0			0-12-0
355.	Annals and Antoquitties of Rajasthan	H.69	1- 0-0			1- 0-0
356.	The Oxford was Atlas	H.97	2- 0-0	1944-45.		2- 0-0
357.	The Survey of Indian History	I.112	9- 0-0	1-10-48		9- 0-0
	REFERENCE BOOK:					
358.	Law of Success	Ref.142	1- 0-0			1- 0-0
359.	Natasarvabhama	Ref.143	10- 0-0	1951-52.		0- 0-0
360.	Chambers Twentieth entury Dictionery	Ref.147	12- 8-0	1951-52		2- 8-0
	SCIENCE:					
361.	Principles of Fruit Growing	Sc. 43	1- 8-0		8-0	
362.	The Anotomy of Peace	Sc. 97	1- 8-0			1- 8-0
	HINDI:					
363	Bhisma	Hin. 5	1- 4-0			1- 4-0
364.	Shahajah	Hin. 7	1- 0-0		1- 0-0	
365.	Arjun	Hin. 9	1- 2-0			1- 2-0
366.	Kankal	Hin.22	3- 0-0		3- 0-0	
367.	Prathijna	Hin. 35	1- 8-0			1- 8-0
368.	Golpa Samsar Mala	Hin.51	0-10-0			0-10-0
369.	Meeraki Premvani	Hin.58	1- 4-0			1-14-0
370.	Kucha Samashaya	Hin. 84	1- 8-0			1- 8-0
371.	Vivekananda	Hin. 92	0- 4-0		4-0	
372.	Aithihasika Kahaniya	Hin. 97	0- 8-0	1942-43.		0- 8-0
373.	Alika	Hin.124	1-6-0	1942-43		1-6-0
374.	Man Sorovara Part 1.	Hin.128	2-12-0	1942-43.		2-12-0
375.	Bhasa Vijnana	Hin.137	3- 6-0	1942-43		3- 6-0
376.	Durgadas	Hin.142	0-12-0	March 19		0-12-0
377.	Hindikannada Swaobodhini	Hin.160	1- 8-0	1949-50.		1- 8-0

	RELIGION:					
378.	The Search after reality	R. 41	3- 0-0			3- 0-0
379.	Of Human Bondage	R. 79	2-10-0			2-10-0
380.	Brahma Sutthras	R.84	3- 0-0		3- 0-0	—
381.	The Holy Bible	R.140	0-12-0		—	0-12-0
382.	At the feet of the Master	R.145	5- 0-0		- 0-0	
383.	H.H.Sri Shankaracharya Swami	R.148	2- 0-0		- 0-0	
384.	Buddhismin Burma	R.151	2- 0-0			2- 0-0
385.	The Complete Works of Swam Vivekananda	R.118	5- 0-0			5- 0-0
386.	Githa, the Idea of the God	R.155	3- 0-0		3-0-0	3- 0-0)
	EDUCATION					
387.	The Students Friend	E. 51	0- 8-0			0- 8-0
388.	Mother India	I.L.86	3- 0-0			3- 0-0
389.	Indian After Dinner Stories Volume II	I.L.59	1- 8-0			1- 8-0
390.	The History of the Congress	I.L.65	2- 8-0			2- 8-0
	MARATHI.					
391.	Prem Vijaya	M. 12	0- 8-0		—	0- 8-0
392.	Vivika Rathnakara	M. 42	0- 8-0		- 8-(	—
393.	Sri Madhabagavatha	M.70	0- 8-0		—	0- 8-0
394.	Ananda Math	M. 89	0- 8-0			0- 8-(
	ARTIST					
395.	The Views of Kasmir	A. 8	5- 0-0			5- 0-(
	BIOGRAPHY:					
396.	The Indian National Builders	B. 1	1- 0-0			1- 0-0
397.	The Life and Teachings of Nanda	B.79	1- 0-0			1- 0-0
	POLITICS.					
398.	The Political Philosophy of Mahatma Gandhi	P. 205	2- 8-0	March 1948.	2- 0-0	
399.	Economics Rebirth	P. 209	4- 1-0	March 1948	4- 1-0	
400.	My Country and my people	P. 225	4- 0-0	1949-50		4- 0-0
401.	Worlds people and how they live	P. 226	9- 1-0	1949-50		9-1-0
	MAGAZINE AND JOURNALS:					
402.	Sri Krishna Paryaya Prakasini	M.J. 21	2- 0-0	1945-46		2- 0-0
403.	Sri Krishna Paryaya Prakasini	M.J. 22	2- 0-0	1945-46		2- 0-0

404	The Reader's Digest	M.J.23	0- 2-0	1945-46		
405	Bulletin of the Government Oriental Manuscript	M.J. 24A	2- 8-0			2- 8-0
406	Indian Minace	M.J. 24B	6- 2-0	1949-50		6- 2-0
	FICTION FOR BOYS:					
407	Robin Hood	F.B. 54	0- 4-0			0- 4-0
408	Three Unlucky Princes	F.B. 118	0-4-0			0- 4-0
409	Pegay	F.B.158	0- 4-0			0- 4-0
410	The Two Brothers	F.B.193	0- 4-0			0- 4-0
411	The Story of the Golden	F.B. 227	0- 4-0			0- 4-0
412	Green Wood Tales	F.B. 236	0- 4-0		0- 4-0	
		Total	692-13-6		107-15-0	584-14-6

The books are valued at their original cost wherever available from the Register. The old books handed over from the District Board are valued approximately, considering its depreciation. The loss caused by both the Ex-Librarians are as seen above. Out of this, prices of books recovered has to be deducted to arrive at the exact loss caused by each Ex-Librarian. With regard to Sri Peter D'mello, the amount misappropriated by him ha also to be added up. Proceedings have to be drawn up forfeiting their security amounts to the municipal Library

Municipal Office, Udipi

Dated 27-12-1953.

APPENDIX C

Names of Librarians and the period during which each one of them were in charge of the Library from 25-6-1947 to 5-7-1952.

Serial No.	Name of the Librarian.	Period From.	Period To.	Total Period.	Remarks
1.	Sri U. Muddu	25-6-1947	30-9-1949	2-3-6	
2.	Sri P.Raja Rao	1-10-1949	14-11-1949	0-1-14	
3.	Sri Peter D'mello	15-11-1949	15- 3-1951	1-4-2	
		1- 4-1951	20- 4-1951	0-0-2	
		11- 6-1951	12- 7-1951	0-1-2	
		7- 8-1951	9- 9-1951	0-1-3	
		7-10-1951	13-10-1951	0-1-7	
		5-4-1952	29- 4-1952	0-0-25	
		11- 5-1952	5- 7-1952	0-1-25	Absconded and suspended from 6-7-1952.
4.	Sri Mark Furtado	17- 3-1951	31-3- 1951	0-0-15	
5.	Sri U.Keshava Madivala	21- 4-1951	10- 6-1951	0-1-20	
		13- 7-1951	6- 8-1951	0-0-25	
		0- 4-1952	10- 5-1952	0-0-11	
6.	Sri B.M.K. Rama Rao	14- 9-1951	30- 9-1951	0-0-17	
7.	Sri P.M.Kunniraman Varrier	14-10-1951	4- 4-1952	0-5-22	

R.O.C.No.B1-3102-18/52.

Memorandum of the Municipal Commissioner, Udipi, Dated 19-1-1954.

Sri K.Gopala Menon, B.A.,B.L.

Sub:- ESTABLISHMENT - Municipal Council, Udipi -Sri Peter D'mello Ex-Shroff - suspension -drawal of subsistence and D.A. salary etc. - instructions issued

Ref:- This office Proceedings Roc.No.B1-3102-17/52 dated 18-1-1954.

The Accountant is instructed to draw the pay, subsistence and Dearness allowance due to Sri Peter D'mello for the period from 1-7-1952 to 31-12-1953 and adjust the same to the cost of library books still shown as due in this office proceedings R.O.C.No.A3-3892/49 dated 30-12-1953 and transfer the balance, if any to deposits. Similarly the subsistence allowance due to Sri L. Muddu may be drawn and adjusted towards the cost of books still shown as due from him in the said proceedings and transfer the balance, if any, to deposits.

Audit Report - Municipal Council, Adidpa - Irregularities in the accounts of the Municipal Library - Special audit.

From the Examiner of Local Fund Accounts, L.F.No. 841 dated 10.5.1954.

Memo No. 4068-E5/54-34 Bdn. Dt 26/5/54.

A copy of the special audit report on the accounts of the Municipal Library, Adidpi, for the years from 1947-48 to 1952-53, received from the Examiner of Local Fund Accounts, is forwarded to the Commissioner, Adidpi Municipality, for urgent remarks. The Commissioner is requested to send his reply to Government through the Examiner of Local Fund Accounts.

2. The Examiner of Local Fund Accounts is requested to forward the Commissioner's reply to Government with his remarks.

Audit Report - Municipal Council, Kotdipi - Irregularities in the accounts of the Municipal library - Special audit.

Ref:- Govt. Memo no. 4068-E5/51-34 Edn. dated 26/5/54.

Memo no. 4068-E5/51-35 Edn. dt. 29/6/54

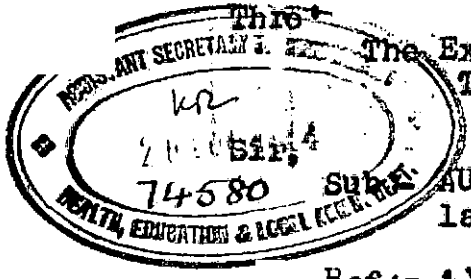
The Commissioner, Kotdipi Municipality, is requested to state whether he has sent this reply to the Memo cited to the Examiner of Local Fund Accounts.

R.O.C.No.B1-3213-3/54. cipal Office, Udipi,
Dated 22-7-1954.

From
Sri K.Gopala Menon, B.A.,B.L.
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Government,
Health, Edn. and L.A.Department
M A D R A S.

Thro' The Examiner of Local Fund Accounts, Madras.
The Chairman, Municipal Council, Udipi.



Sir,

Sub:- AUDIT REPORT - Municipal Council, Udipi - Irregularities ~~xx~~ in the accounts of the Municipal Library.

Ref:- 1) Govt. Memo No.4068-E5/51-34, Edn., dated 26-5-54.

In continuation of this office R.O.C.No.B1-3213-1/54 dated 9-7-1954, I beg to report that out of the arrear subscription of Rs.1,738-8-0, a sum of Rs.538-10-0 was collected during the year 1953-54. This sum of Rs.538-10-0 is inclusive of Rs.438-0-0 recovered by adjustment from the security deposits of the members concerned. Out of the arrears subscription a sum of Rs.1200-2-0 is outstanding collection on 1-4-1954.

K.Gopalamenon
Commissioner. 22.7.54

HELA(S)1
receipt ~~xxx~~ one enclosed Forwarded,
2 ~~Annexures~~ reply
with the remarks noted &
~~Reference to the para~~ 3rd
Memorandum para 14 of may
be awaited. NR. on
20.8.54 if necessary.
Bks. 2.8.54

J.V.Upasaka
Vice Chairman,
Municipal Council, Udipi.
22.7.54

.O.C.No.B1-3213-1/54. Municipal Office, Udipi.
Dated 9-7-1954.

From
Sri K.Gopala Kamath, B.A.,B.L
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Government,
Health, Education and Local
Administration Dept., MADRAS.

****

Thro'
The Examiner of Local Fund Accounts, Madras.
The Chairman Municipal Council. Udipi.

AUDIT REPORT - Municipal Council, Udipi - Irregularities in the accounts of the Municipal Library.

Ref:- Govt.Memo.No.4068-E5/51-34. Edn., dated 26

The loss caused has been worked out at Rs.2464-13-6. This loss of Rs.2464-13-6 is inclusive of arrears of subscription of Rs.1738-8-0. Out of the arrear subscription of Rs.1738-8-0, a sum of Rs.438-0-0 has been recovered by adjustment from the security deposits of the members concerned.

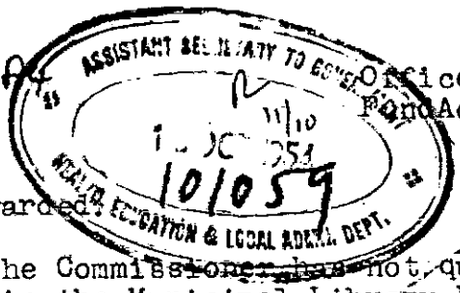
The loss, excluding the arrears of subscription is Rs.726-5-6 comprising of the following:-

Out of this sum of Rs.726-5-6, a sum of Rs.206-2-0 has been since recovered from the Absconding Librarians by adjusting from the security deposits standing to their credit.

As per the Municipal Library Regulation, the Library members cease to be the members of the Library on their default of third instalment of monthly subscription. Under the circumstances the arrears of subscription accrued for the years 1947-48 to 1952-53 as subscription do not accrue, in view of the members having been defaulters for over three months.

The sum of Rs.10-12-0 referred to in para 3(iv) of the special Audit Report is included in the sum of Rs.24-4-0 referred to in para 3(viii). This has been explained in my proceedings R.O.C.No. B3-3892/49 dated 30-12-1953, where it has been shown that a sum of Rs.11-0-0 has been misappropriated by Sri U. Muddu. This sum of Rs.11-0-0 misappropriated by Sri U.Muddu is inclusive of the sum of Rs.10-12-0 referred to in para 3(iv). Under the circumstances, the loss shown in para 3(iv) has to be excluded from the total loss worked out in para 5.

L.F.No. 4784 Office of the Examiner of Local Fund Accounts, M a d r a s - 1.
Dated.4-10-1954.



Forwarded:

2. The Commissioner has not quoted the particular Regulation in the Municipal Library Regulations which would support his contention in para 3 of his letter. Regulation 14 provides that a member who fails to resign or whose resignation is not accepted shall be deemed to continue as a member. Under Regulation 21, members who fail to pay their subscriptions before the 10th of each month shall cease to enjoy the privileges of membership. The Commissioner has not stated that he has verified with reference to Daily Register of Books issued and returned, and other records, and satisfied himself that the defaulters were not allowed to enjoy the privileges of membership during the entire period to which the uncollected arrears relate.

In his second letter dated 22-7-1954 the Commissioner seems to have withdrawn his contention in para 3 of his letter dated 9-7-1954.

3. There is still a balance of Rs.1709-5-6 at the end of 1953-54 as detailed below.

(i)	Deposits not taken	Rs.39	0	0
(ii)	Value of Missing books	470	7	6
(iii)	Arrears of subscription.	1199	14	0
		1709	5	6

4. In the circumstances explained by the Commissioner the sum of Rs.10-12-0 referred to in paragraph 3(iv) has been excluded from the total amount of Rs.1709-5-6 found to be still due as on 1-4-1954

P.V.S. Maniam 4.10.54

(P.V.S.MANIAM),
EXAMINER OF LOCAL FUND ACCOUNTS.

To

The Secretary to Government,
Health, Education and Local
Administration Department,
Fort St.George, M a d r a s.

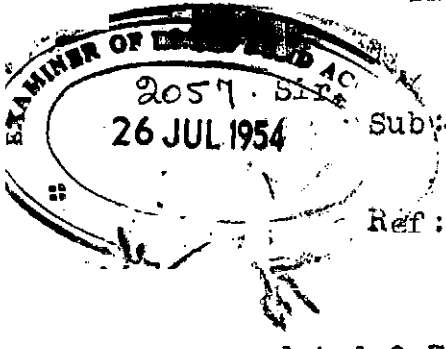
R.O.C.No.B1-3213-3/54.

Municipal Office, Udipi,
Dated 22-7-1954.

From
Sri K.Gopala Menon, B.A.,B.L.
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Governmmen
Health, Edn. and L.A.Department,
M A D R A S.

Thro'
The Examiner of Local Fund Accounts, Madras.
The Chairman, Municipal Council, Udipi.



Sub:- AUDIT REPORT - Municipal Council, Udipi. - Irregularities ~~xf~~ in the accounts of the Municipal Library.

Ref:- i) Govt. Memo No.4068-E5/51-34, Edn. dated 26-5-54.

In continuation of this office R.O.C.No.B1-3213-1/54 dated 9-7-1954, I beg to report that out of the arrear subscription of Rs.1,738-8-0, a sum of Rs.538-10-0 was collected during the year 1953-54. This sum of Rs.538-10-0 is inclusive of Rs.438-0-0 recovered by adjustment from the security deposits of the members concerned. Out of the arrears subscription a sum of Rs.1200-2-0 is outstanding collection on 1-4-1954.

K.Gopalamenon
Commissioner. 22.7.54

Forwarded, T.V.Upendra
Vice-Chairman,
Municipal Council, Udipi.
22.7.54

NOTIFICATION.

It is hereby notified for the information of the Public that the Municipal Council in its resolution No.11 dated 14-6-1938 has framed the following regulations for the conduct of the Municipal Public Library and Reading Room, Udipi, and that these regulations will come into force with effect from 1st August, 1938.

Regulations.

1. The Institution shall be called "The Municipal Library and Free Reading Room." It shall be maintained by donations, subscriptions from members, allotments from Municipal Funds an Government.

2. It shall consist of two sections, a Library Section and Reading Room Section.

3. The Librarian shall be in immediate charge of the Institution, its building, records, furniture, books, papers, etc. and he shall see that the books, magazines papers etc., are kept in order and in their places.

The Librarian shall maintain the following registers:-

(i) A register of members.
(ii) A General Register of books in Stock.
(iii) A catalogue of books.
(iv) A daily register of books issued and returned.
(v) Members' Ledger of books issued and returned.
(vi) A register of books etc., presented.
(vii) A cash account book.
(viii) Subscription Ledger Account.
(ix) Deposit Account.
(x) Tools and plant register.
(xi) A register of reference books issued.
(xii) A register showing daily attendance, in the Reading Room.
(xiii) Personal Register.
(xiv) Receipt Book.
(xv) Remarks Book.
(xvi) Registers of persons removed from membership.
(xvii) Despatch Register.
(xviii) Stock File.
(xix) Miscellaneous Demand Register.

ASSISTANT EXAMINER OF LOCAL FU... 20 MAY 1954 ... WESTERN CIR...

5. The Librarian shall among his other duties

(i) issue books and place in their places the applications received.

(ii) Receive books returned and replace them in their prope places, and return the application signed and date[d] to the members returning the books.

(iii) Issue receipts for subscriptions and other dues paid and remit such collections to the Municipal Office on the first working-day of every week.

(iv) Correspond with the members in regard to the collectio of subscription or other dues or in regard to books issued.

(v) Report to the Executive Authority of the Municipality, hereinafter referred to as the Secretary, any damage done to the building, furniture, books or other stock of the institution.

(vi) Report to the Secretary all breaches of rules and refer all doubtful matter to him.

(vii) Communicate to the Secretary copies of remarks made in the remarks book and

(viii) Attend to suc h other work as may be assigned to him from time to time by the Secretary.

6. The membership of the Library shall be open to all, irrespective of caste, sex, creed or colour. The members shall be of three classes.

(i) Life members who pay a donation of Rs. 50/- either in on

lump or in five consecutive instalments of Rs. 10/- each. In default of payment of any instalment. the earlier instalments will be forfeited.

(ii) Ordinary members of the First Class who pay a monthly subscription of annas eight and a deposit of Rs. /5/

(iii) Ordinary members of the second class who pay a monthl subscription of annas two and a deposit of Rs. 3/-.

7 The deposit made in rule 6 is security for all dues payable to the Library. It will be returned on application when the members ceases to be a member, provided there is no sort of outstan ing liability against him. When the deposit is adjusted in full against any outstanding liability, the member IPSO FACTO ceases to be one

8. Persons wishing to become members shall apply in the form annexed (Appendix A.). The Secretary shall pass orders on such applications, but the right to refuse admission shall vest in the Municipal Council which may exercise such right without assigning any reason. Any member may be struck off the rolls by the council for good reasons. All admissions shall date from the 1st day of the month in which they are made.

9. The Library and the Reading Room will be kept open from 8-30 A.M. to 6 P.M. on all days. On Tuesdays and holidays the reading room alone will be kept open as on a working day. The Secretary may however close the institution as often as may be necessary for the purpose of stock taking or for any other reaso

10. The Library section will consist of a reference portion and a circulating portion. Books in the reference portion may b issued to be read in the Library premises only to any person on hi making the prescribed entries in the register of reference books, issued and on his handing over to the Librarian a requisition pape duly signed and dated containing particulars of the books required On the book being returned, the requisition slip shall be taken back.

11. Books in the circulating section may be issued on applicatio to any member. Such application shall be made in the form given in Appendix B. If so desired by applicant, the Books may ~~MK~~ at his risk be issued through his authorised messenger. The applicant or his authorised messenger shall acknowledge the book in the prescribed register. The slip shall be got back on the book being returned.

12 A life member is entitled to have three books issued to him, a member of the I class two books and a member of the second class one book. The books shall be returned within fifteen days of the date of issue provided that in the case of any book, the Secretary may by notice fix shorter period. Any member who fails to return the books in time shall be liable to pay a fine of three pies per each day's delay in returning the book, provided however, the secretary may for sufficient reasons excuse delay of not more than seven days. There is no objection to the reissue of a book to the same member immediately it is returned, provided that no ~~K~~ member has applied for reservation. No books, reference or otherwise which in the opinion of the Secretary is not in a sufficiently good condition to be handled will be issued.

13. No book shall be issued to a member whose subscription, fine or other amount due by him is in arrears or who has not returned the book taken out by him or who has lost it or returned it in a damaged condition, until the subscription, fine or other amount is paid or the book returned or the loss or damage made goo

14. A member desirous of discontinuing his membership shall do

so in writing and he shall state the date, which shall always be a fu ture one with effect from which he desires to discontinue. The acceptance of his resignation shall be conditional on his paying his subscription and other dues, if any. A member who fails to resign or who having resigned, the resignation is not accepted for the above reason, shall be deemed to continue as a member.

15. The Reading Rooms section shall be free to all persons, provided however, the Municipal council may for just and sufficient cause forbid access to any particular person or persons.

All newspapers received will be kept on the table of the Reading Room till the receipt of the subsequent issue after which they will be filed in the Library for two months. Thereafter, they will be sold in auction.

Current periodical and newspapers shall not be issued out or circulated. The librarian may however issue to Life members or members of the First class old copies if available of newspapers or periodicals. Such issues shall be returned the next day.

18. Two old issues of any periodical may be issued to any member of the Library in lieu of one book which he may otherwise be entitled to have.

19. Any person desirous of making use of the Reading Room shall enter his name and sign in a book maintained for the purpose.

20. Any person wishing to record remarks in the remarks book shall do so in the presence of the Librarian. The remarks shall be signed and dated. The full name and address of the person making the remarks shall be furnished.

21. All subscriptions are payable in advance before the 10th day of every month. Members who fail to pay the subscription or their dues in time shall cease to enjoy the privileges of membership and all books or periodicals lent to them shall forthwith fall due. In case of default the penal provisions of rule 12 will be enforced. Such members shall not be re-admitted except on payment of the arrear dues and an admission fee of annas four.

22. In the event of any book, periodical, fu property including the building of the institution being damaged, the person responsible shall pay a sufficient amount to repair or replace it and until this is done, he shall not be permitted to use the institution.

23 Any subscription fine, cost of book, repair charges or xx other amount due under rule 22 or any other rule is liable to be recovered as amounts due to the Municipality under the provision of the Madras District Municipalities Act, 1920 as amended.

24. Smoking is prohibited inside the premises. Nor is it permissible to bring any dog inside the same. Silence shall be observed in the premises. Any person who does not conform to these or who otherwise misbehaves or does not comply with the seating arrangement made, shall be liable to ejected from the Library and the Reading Room and shall not be re-admitted to those privileges without the orders of the Secretary.

25. The Municipal Council may by special resolution relax in any particular case any of the penal provisions of these rules, before they are enforced.

A P P E N D I X A.

(Vide Rule 8)

Application for admission.

To

The Secretary, The Udipi Municipal Public Library and Free Reading Room, UDIPI.

Sir,

I wish to become a class member of the Library. I remit herewith annas only as subscription for the month of / 195 , and Rs. as deposit. The other particulars are furnished below:

Name in full:
Designation:
Address:
Father's Name:

I request I may kindly be admitted as Class member subject to the rules for the time being in force.

Signature and dated.

Remarks of the Librarian.

Remarks of the Secretary.

APPENDIX B.

(Under Rule 11).

Application for loan of books.

1. Name and designation.
2. Class of membership.
3. Name of book, required.
4. Name of author and other particulars.
5. Date of application.
6. Name and designation of the messenger authorised to receive book
7. Signature of applicant.
8. Signature of messenger.

/ Librarian

Date of issue.
Due date of ret.....
Initials of Librarian
Date of return.
Signature of Librarian.

Hindu Religious - Municipal Council, Kodiyi - Irregularities in the accounts of the Municipal Library.

From the Commissioner, Kodiyi Municipality, Roc No. B1-3213/1/54 D 9.7.54.

From the Commissioner, Kodiyi Municipality, Roc. No. B1-3213-3/54 D 22.7.54.

Memo No. 4068-E5/51-37 Dn: D 23/10/54.

The Commissioner, Kodiyi Municipality, is requested to furnish a list of the Commissioners in whose periods the irregularities in the accounts of the Municipal Library, Kodiyi, and defalcation of funds have taken place.

Audit Report - Municipal Council, Nidrapi - Irregularities in the accounts of the Municipal Library

Ref:- Govt. Memo No. 4068-E5/51-37 Edn. dt. 23.10.1954.

Memo No. 4068-E5/51-38 Edn. dt. 17/11/51

The Commissioner, Nidrapi Municipality, is requested to state when his reply to the Memorandum, cited above

R.O.C.B1.3213/4/54.

Municipal Office, Udipi,
Dated : 29-11-1954.

From
Sri K.Gopala Menon, B.A.,B.L.
Commissioner,
Udipi Municipality UDIPI.

To
The Secretary to Government,
Health, Education and L.A.Dept.,
Fort St.George, MADRAS.

Thro'
The Chairman, Municipal Council, Udipi.

Sir,

Sub:- AUDIT REPORT Municipal Council, Udipi Irregularities in the accounts of the Municipal Library.

Ref:- Govt. Memo No.4068-E5/51-37. Edn dated 23-10-1954.

The irregularities in the accounts of the Municipal Library Udipi and the defalcation of funds were detected and traced out for the first time on 25-8-1949 by the then Commissioner, Sri V. Balagangadharan. It is evident from records that the irregularities and misappropriation in accounts continued to exist since 1947-48. I may submit, in this connection, that it is not due to want of proper supervision and control over the library, that made the irregularities possible; but due to the frequent changes in the post of the librarians. The names of the Commissioners in whose periods the irregularities have taken place is as follows:-

(1) Sri T.Harischandra Rao	From 11-2-1944 to 20-8-1948.
(2) Sri V.Balagangadharan, B.A.(Hons)	From 20-8-1948 to 12-10-1950.
(3) Sri A.S.D'Souza, B.A.	From 13-1-1951 to 5-6-1952.

I joined duty on the afternoon of 5-6-1952 and the case was detected almost immediately thereafter and the Librarian placed under suspension with effect from 6-7-1952.

K.Gopalamenon 29.11.54
Commissioner.

Forwarded,

D.V.Upadhyaya 29-11-54
Chairman,
Municipal Council, Udipi.
29-11-54

Audit Report - Municipal Council Adilpi - Irregularities in the accounts of the Municipal Library - Cavaliers passed.

From the D.P.I., Rc. No. 222 N/51 dated 9.11.51.
From the Commr., Adilpi Municipality C.No. 3892/49 dt 20.3.52.
From the Inspr. of Ml. Clo. & L. Bdg., No. 78618/51/A5 dt 9.4.52.
From the Commr., Adilpi Mply., Roc. No. A3. 3892/49 dt 10.2.53.
From the Inspr. of Ml. Clo. & L. Bdg., No. 78618/51 dt 18.5.53.
From the Commr., Adilpi Municipality, Roc. No. A3. 3892/49 dt 15.11.53 & 30.12.53.
From the Exr. of L.F. Accts., L.F. No. 841 dt 10.5.54.
From the Commr., Adilpi Mply., Roc. No. B1. 3213-1/54 dt 9.7.54.
-Do- Roc. No. B1. 3213-3/54 dt 22.7.54.
From the Exr. of L.F. Accts., L.F. No. 4784 dt 4.10.54.
From the Commr., Adilpi Mply., Roc. No. B1. 3213/4/54 dt 29.11.54.

Cavalier Ms. No. 2 Edn. dated 3.1.1955

During the audit of the General Fund Accounts of the Adilpi Municipality for the year 1948-49, the Audit Department noticed that the accounts of the municipal library were not maintained properly and that even the D.C.B. Statement of Subscriptions by the

members of the library had not been prepared, so as to watch the future recovery of the subscriptions. Thereupon, the then Commissioner of the Municipality investigated into the matter & suspended the concerned librarian; but the library accounts continued to be neglected without any action being taken to rectify the defects pointed out by the Audit Dept. in their successive audits of the accounts of the library. Therefore, the Government took up the matter with the Commissioner & they instructed him to complete the accounts of the library and to assess the loss caused to the Municipal Council. The Commr. arranged for the completion of the accounts for the years from 1948-49 to 1951-52; but he failed to assess the loss caused to the Council.

2. In August 1953, the Examiner of L.F. Accts., was, therefore, requested to conduct a special audit of the accts. of the library from the date of defalcation, namely, 1947-48 to 1951-52. Accordingly, the Examiner arranged for the conduct of the special audit & submitted a report on the result of the audit. The loss to the Council has been estimated by the Examiner at Rs. 2,454-1-6 as shown below:

	Rs.	as.	ps.
(i) Deposits not taken	39	0	0
(ii) Deposits not brought to acct.	33	2	0
(iii) Arrears of subscriptions	1,738	8	0
(iv) Value of missing books	619	3	6
(v) Amount collected & misappropriated	24	4	0

Out of the above amount, a sum of Rs. 744-12-0 has been recovered by the Commissioner, as detailed below:-

	Rs	as.	ps.
(a) Amount recovered from the Librarians Concerned towards deposits not brought to acct.	33	2	0
(b) Amount recovered from the Librarians Concerned towards the cost of missing books.	148	12	0
(c) Amount recovered from the librarians towards the amount rected & misappropriated them.	24	4	0
(d) Amount Collected in 1953-54 towards arrears of Subs-criptions.	100	10	0
(e) Amount adjusted towards arrears of Subscriptions.	438	0	0
	744	12	0

Thus the balance of the loss which will remains to be made good to the Council, works out to Rs. 1709-5-6.

3. The Government have carefully Considered the question of recovering the loss Caused to the Council, which shall remains to be made ~~referred to in the previous para from the persons responsible but~~ good. From a perusal of the facts that are given above, it is clear that already been recovered remains, ~~which~~ are no there is no possibility of rec

loss from the ~~Librarians~~ Town and that the municipal library has been transferred to the local library Authority, South Kanara District, for being maintained as one of its branch libraries, ~~the Govt. have~~ they decided to drop ~~that~~ the question ~~need not be pursued further~~ and Govt direct that the balance of the loss caused to the Council, namely, Rs. 1709-5-6, be written off from the account and that the names of the missing books be removed from the Stock Register of the books of the library

Extract from the Audit Report on the General Fund Account of the Udipi Municipal Council, South Kanara D. for the year 1949-50.

'ART II - FINANCIAL ADMINISTRATION.

5. PENDING OBJECTIONS OF PREVIOUS YEARS.

(e) Paragraph 12 of the audit report 1948-49

IRREGULARITIES IN THE LIBRARY ACCOUNTS

The several irregularities detailed in this paragraph still remained to be rectified. The total amount of collections misappropriated by the Librarian and the cos of the books lost by him also remained to be assessed. This would need to be done early and the total loss to the Municipal funds made good - vide also paragraph 7 below.

7. LIBRARY ACCOUNTS - DEFECTS IN MAINTENANCE AND DEFALCATION OF COLLECTIONS ETC

(a) In spite of similar defects having been pointed ou in paragraph 12 of the audit report for 1948-49, the librar accounts were not maintained correctly during the year 1949 50 also. The subscriptions collected during the year were not posted against the concerned names in the miscellaneous demand register in all cases. The balances due from the several members on 31-3-50 were not noted in the demand register against their names. Pagewar totals were not struck in the register and the demand, collection and balance for the year worked out and agreed with the collections credited during the year. The stock of library books at the close of the year was not verified and a certificate of such verification recorded in the stock book.

(b) In his proceedings Roc.No. A.2-3892/49 dated 31-3-50, the Commissioner dismissed U. Muddu, Librarian fro service for proved corruption and incompetency and ordered that the deposit paid by him and the subsistance allowance for the six months he was under suspension should be forfeited to the Municipal funds towards the cost of the books lost by him and the loss from subscription amounts etc. collected by him but not remitted to Municipal account. no attempt was, however, made by the Commissioner to a the total amount of subscriptions etc. misappropriated by the Librarian and the value of the books lost by him. It was seen from the file produced that the Manager, after a preliminary examination of the accounts, had brought to the notice of the Commissioner, the following irregularities among of all in his noted 31-3-50:

(1) The register of subscriptions contained many names which were not found in the register of members;

(2) Some names found in the register of members were not found in the deposit register;

3) Subscriptions collected and accounted for in the cash book were either not correctly posted or not passed all in the subscription register;

(4) Deposits said to have been made by several per claiming refund of their deposits were not accounted for the cash book or remitted into the Municipal treasury

(5) A few of the receipts filed by some applicants

prove that they had paid their deposits and subscriptions did not tally with the entries made in their respective counter-foils thus showing that the librarian had misused the counter-foils.

(6) A bundle of 175 applications were found in the library from parties for admission as subscribers and the applications showed that the parties had paid to the librarian the requisite deposit and one month's subscription but none of these names was traceable either in the register of members or the register of deposits.

(7) From certain applications received claiming refund of deposits and from the interpilating entries made in the register of members by Sri P. Raja Rao, another librarian there was reason to believe that this librarian had also collected deposits and subscriptions and misappropriated the same. The Manager also stated that the accounts and registers were maintained in a shabby and incomplete state and suggested that a special officer on a clerical scale with account test qualifications might be specially deputed to check the library books and accounts in detail from 1-4-47 to 31-3-50 and to prepare a list of missing books a list showing the arrears of subscription, list of amounts misappropriated, list of members whose arrears exceeded the deposit amount, list of books to be found and list of incomplete books to be written off. No action was however, taken by the Commissioner on the above note. Though a preliminary examination had revealed serious irregularities a detailed check of the library accounts was not done and the total loss to Municipal funds on account of amount misappropriated by the Librarians and books lost by them correctly assessed. The steps taken to make good the loss to Municipal funds would need to be reported.

eplies of the Commissioner

xx xx

5. (e) Please see reply to para 7 below.

xx xx xx

7. The special temporary clerk appointed from 1-8-50 will be entrusted with the work of checking up the library accounts after he completes the work relating to property tax, for which he has been appointed. Action is being taken on the suggestions made by the Manager wherever considered necessary. It is hoped that by the close of this year the library accounts for the three years from 1-4-47 would have been compiled and suitable action taken to assess and make good the loss to the extent possible. It may be noted that it is not possible to take any action for making good the loss to the Municipality without such a thorough check of the accounts. The stock was checked during the year; a certificate has since been recorded.

xx xx

Extract from Endorsement L.F. No. 6370 dated 16-10-50 of the Examiner of Local Fund Accounts, Madras-2, to the Secretary to Government, Local Administration Department, Madras.

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Sub: Audit Report - general fund accounts - Udipi Municipal Council - South Kanara Dt. - 1949-50 - replies.

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xx xx xx

Re para 5(e) and 7 of the Report:- The action of the Commissioner in passing final orders dismissing the Librarian and adjusting his security deposit etc., towards the loss without actually investigating the matter and ascertaining the cause and extent of loss seems irregular

~~ved from the Audit~~
~~on the General Fund Account the Udipi Mla,~~
~~South Kanara Dt. for the year 1949-50, on pp 1-2~~
~~ante, the replies of the Convnr, and the Remarks~~
~~of the Examnr on p 2 ante~~

~~2~~ ~~The audit act may be forwarded to~~
~~the D.P.I and he may be requested to~~ limit
~~and report to this Govt on the matter subject to~~
~~approval, a draft memo is submitted~~

[Memo. No. 4068-E|51-1 Edn. dated 13.2.51]

From the D.P.I., RC. No. 222-N|51 dated 9.11.51.

Please see the letter from the D.P.I. on pages 11-18 of enclosing copies of the letters of the D.E.O., South Kanara. the Deputy Inspector of Schools, Kotipi North. The latter who inspected and checked the accounts of the Municipal Library, Kotipi, has stated that actual in as has not been possible to estimate the loss to the Municipal Council, Kotipi, on account of the irregularities in the maintenance of accounts, defalcation of the collections of Subscriptions, and deposits from the members of the library. He has, however, approximately estimated the loss caused to the Council at Rs. 607-7-6 which includes the cost of 167 books lost during 1949-50. It has been reported by the Deputy Inspector that it may be necessary to employ a full-time Special Officer for a complete checking of the accounts of the library and to

assess the loss to the Municipal Council. The D.P.S. has recommended the appointment of such an Officer for the purpose. The Commissioners, Ipoh Municipality ~~has~~ have already reported to have sought the sanction of the Council for the appointment. The Commissioners may now be asked to state whether the Council has already sanctioned the appointment of a Spl. Officer and if so, whether the appt. has already been made.

2. Subject to orders, a draft memo is submitted below for approval. L.A. may see before issue.

21/11/51

22.11.51

The question of appt. of a Special Officer for the investigation of the Library Scheme is referred to the Dy. D of Schools seems to require some scrutiny. It is not clear why the answer is whether either the Regional Inspector of Schools or some officer of the Local Govt. Dept should do the

LOCAL ADMINISTRATION DEPT.
5031A
2 9NOV 1951
SECRETARIAT

L. A. Deptt. (c)

The orders of the Education Deptt. also may be passed. The estimated loss to the Mt. d on account of the defalcations in the library accounts is after all Rs 607-7-6. The Commr. of the Mtg proposes to move the Council to sanction the appointment of a separate clerk (referred to as Spl. grade clerk in the Dy. Inspectress' letter) to attend exclusively to the compilation of the library accounts and to the assessing of the loss to the Council by the misappropriation of funds by the ex-librarian. As stated by the Education Deptt. the Regional Inspectress of Mds and Local Bds may be asked to investigate the matter with the help of the clerk to be specially appointed for the purpose and submit a report to the Govt. through the D.L.B. With these remarks the file may be returned to the Education Deptt.

Dy
4.12.51.

The commissioner
Ly 4/12/51 should first arrange
to complete the accounts
and determine the total
loss and submit a
full report to the Regional
Inspr. visiting the Rs. may
then inspect the library
and accounts and send
a report to Govt

Educah. D
(a)

Please see the note of L.A on page 5 ante. Their suggestion at A' on p. 5 ante may be accepted. A draft memo is submitted below for approval.

17/12/51

22/12/51

17.12.51.

[Memo no. 4068-E/51-8 dtd 26.12.51]

From the Commr., Hdqrs Municipality, C.No 3852/49 dated 20.3.52.
From the Inspr. of Mdl. Schs. & L.B.D.S., Rec. No. 78618/51-A5 dt 9.4.52

The letter from the Commissioner Hdqrs Municipality on pp. 25-27 ante may be perused. In the circumstances stated therein he requests that he may be granted extension of time till 30.6.52 for submission of the revised Called for scheme. Memo on pp. 19-20 ante. The Inspr. of Mdl. Schs. & L.B.D.S. recommends the Commissioner's request. The Commr may be informed that the main scheme the revised by 1.7.52.

Letters to issue, a draft memo is submitted below for approval. L.A.

May be issued.

FIRST ASSISTANT SECRETARY
20 APR 1952
1613
EDUCATION DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT
23 APR 1952
14664
SECRETARIAT MADRAS

23/4

Memo. no. 4068/51-8

The note of L.A. Deptt on p. 6 ante may be perused. The draft memo below may now be issued.

[Memo. No. 4068-E|51-12 Edn. dt 1.5.52]

Please see the orders issued in the memos on pp. 19-20 & 29-30 cf. The Commr., Udipi Municipality has not yet tendered his final reply in the matter in spite of the two three reminders on pp. 31-34 cf. The Commr. may now be reminded by a D.O.

2. Subject to orders, draft D.O. is submitted below for approval

A draft memo to the Commissioner Udipi Municipality is subd. below for appr. as orally instructed by Asst. Secretary

24/12/52

23/12

22/12

C. Memo. no. 4068-E/52-16 Edn. dated 24.12.52

The orders issued in the memos on pp. 19-20 & 29-30 cf may be perused. The Commr. Udipi Municipality, has not subd. his final reply in spite of the reminders on pp 31-34 cf and the special reminder on pp. 35-36 cf. For orders whether the Inspr. of Ml. Cls. & L. Bds. may now be requested demi-officially to write the Commr. to expedite the submission of his report to the Regional Inspr. of Ml. Tls. & L. Bds., Western Range, Coimbatore, and to obtain a report from the Regional Inspector & forward it to Government.

Draft D.O. is submitted below for consideration. Attention is, in this connection, invited to the letter from the D.P.I. on pages 37-39 cf. The Commissioner has stated that a detailed report will be sent in about a fortnight - vide K on p. 39 cf

20/1/53

21/1

With reference to the orders on page
42 cf, a draft memo to the Commissioner,
Addl Municipalities submitted below for
approval

8/1/53.

8R
7/8/1

Though more than
a year has lapsed
since the memo of
Dec 1957 was issued

Commissioner, the question of taking disciplinary action against him may perhaps be considered.

Memo No. 4068-E/51-17 Edn. dated 31.1.1953]

From the Commissioner, Udipi Municipality, Roc.No.A3.3892, dated the 10th February 1953.

The letter of the Commissioner, Udipi Municipality dated 10-2-1953 on page 47 c.f. may be perused. The Commissioner has regretted the delay in the submission of his report in the matter. ~~For orders whether the question of taking disciplinary action against him may be dropped.~~

2. It is observed from the Commissioner's letter that the total amount of subscriptions outstanding on 31-3-1952 is Rs.1261-4-0. The Commissioner has reporte that steps are being taken to reduce the oustanding amoun to a considerable extent and that the responsibility for the missing of 345 books from the Municipal library is being fixed on the librarians concerned. The I.L.B. may, as ordered in para 2 of the memo on page 20 c.f., now be asked to instruct the Regional Inspector of Ml. Cls. and L.Bds., Western Range, Coimbatore, to inspect and check the accounts of the library and to obtain from him a report after the inspection and submit it (with his remarks) to Government. A draft memo is submitted below for approval.

Memo No. 4068-E1/51-19 Edn: dated 19.2.537

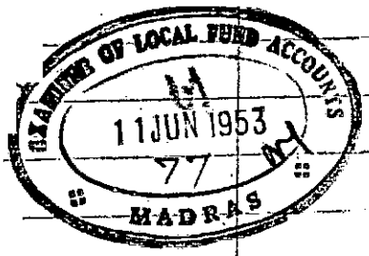
From the Inspector of Ml. Tls. and L. Bds., Roc. No. 78-618/51 dated 18.5.53.

The Inspr. of Ml. Tls. and L. Bds. has forwarded a copy of the report D. Dis. No. 570/52 dt. 6.4.53 of the Regional Inspr. of Ml. Tls. & L. Bds., Western Range, Coimbatore, who inspected the Ml. library, Udipi, on 18.4.53. It is observed from the report that the miscellaneous demand register is not maintained properly and that it will have to be brought up-to-date as it is likely to contain the names of persons who are dead or have left the place. It is also seen from the report that the three librarians - Sri. Muddu, Sri Rajan and Sri. Peter D'Mello - who were employed in the library are responsible for the misappropriation of the funds of the library and that it is not possible to estimate the actual amount misappropriated by each of them. The total number of books missing from the library is 345 as reported by the Commr., Udipi Mply., and the value of these books has not been estimated. The Commr. has, however, reported that the responsibility for the loss of the books is being fixed on the librarians who caused the loss. In order to assess the actual amount of loss caused on account of misappropriation and missing of books, the J.L.B. has recommended that the accts. of the library ever since defalcation may be checked by the audit dept. and that the Commr. may be directed, after such checking, to forfeit the deposits of the librarians and to recover the balance remaining after such forfeiture from those who failed to check the accts. of the library. Sir, orders whether the recommendation of the Inspector may be accepted and if so, whether the Exec. of L.F.A. may be requested to make arrangements for the checking of the accounts of the library.

2. The Regional Inspector has stated in his report that the subsistence allowance for nine months due to the librarian, Sri. Mudda, has been forfeited. As this librarian is absconding, the D.L.B. enquires whether the allce. can be forfeited. Attention is, in this connection, invited to portions 'A' & 'B' in the extract from the audit report on the Gl. Fund Acc. of the Mplty for 1948-50 on pp. 1-2 ante. It will be seen therefrom that the librarian has already been dismissed from service for proved corruption and incompetency. As pointed out by the Exr., it seems that the forfeiture of the subsistence allowance before assessing the cause and the extent of loss caused by him seems irregular. The Inspr. may be informed accordingly.

from Kallakur

reproduced



Examiner's office.

It is seen from the Commissioner's report that Demand Collection and balance statements have been worked out from 1948-49 only. It is not clear why the accounts for 1947-48 from which year the defalcation seems to have commenced were not also completed. The District Inspector of Local Fund Accounts South Kanara District has been asked to check the accounts since reported to have been compiled and submit a report

2. The irregularities noticed already in audit, and the difficulties mentioned by the Commissioner in para 2 of his letter C.No.3892/49 dated 20-3-52 are such that the auditor by himself will not be in a position to assess the exact amount of loss without an administrative enquiry. The auditor will not be in a position to call for parties and enquire of them whether they paid any subscriptions or deposits to find out why the register of subscriptions contained more names than the register of members and why the names of some members found in the register of members were not found in the Deposits register etc. It may also be necessary to ask the parties to produce receipts or documents with them or otherwise give evidence to assess the amount of collections made but not remitted. It is only the administrative authority that can investigate into the alleged payment of subscriptions and deposits by about 175 persons as disclosed from the applications found in the Library. In his report the Commissioner has contented himself by remarking that " some of the parties are reluctant to produce their receipts, others have misplaced or lost them and the present address of some others are not known" but he does not say whether to the extent that evidence was available he had completed an administrative enquiry and assessed the loss involved

3. Again, the Commissioner will have to assess the value of books lost where the register did not contain their purchase prices.

4. In these circumstances, the auditor may be able to assess the loss as far as is possible to do so with reference to the available records and accounts. The Commissioner may be instructed to render all facilities to the auditor in conducting his audit and also make available to the auditor the results of his administrative enquiries.

EDUCATION DEPARTMENT

Examiner's No 77.

Please see the notes of the L.A. and the Examiner of Local Fund Accounts on pages 12--14 above. In the circumstances stated in his note, the Examiner reports that the District Inspector of Local Fund Accounts, South Kanara District, who has been asked to check the accounts of the Municipal Library, Udipi may be able to assess the loss caused to the Municipal Council only so far as is possible with reference to the available records and accounts. The Examiner has requested that the Commissioner, Udipi Municipality, may be instructed to render all facilities to the auditor in conducting the audit and to make available the results of his administrative enquiries. As pointed out by the Examiner, it is not clear (i) why the accounts of the library for the year 1947-48 from which year defalcation seems to have commenced were not also written up, (ii) whether the Commissioner conducted an administrative enquiry and assessed the loss caused to the Council, and (iii) whether the Commissioner has assessed the value of the books lost, where the register did not contain their purchase prices. In the circumstances,

it is for orders whether the Commissioner may be asked to complete, very urgently, the above three items of work before the accounts of the library ~~is~~ are checked by the District Inspector of L.F. Accounts, South Kanara, so that the loss caused to the Council may be assessed in full by the Inspector or whether the Inspector may conduct the checking of the accounts as

2. The remarks of L.A.U., may be invited

[Issued as Memo. no. 4068-E/51-26 Gen. dt 20.8.53]

From the Commr., Udipi Municipality, Roc. no. A3. 3892/49 dt 14.10.1953.

Please see the letter from the Commr Udipi Mpty., on pp. 73-74 C. In the circumstances stated therein; he requests time till 15/11/53 for completing the three items of work referred to in para 1 of the memo on pp. 69-70 C and submit a report. We feel the Commr's request may be complied with. A draft memo is submitted below for approval. L.A.D. may see.

[Issued as Memo no. 4068-E/51-29 Gd
dated 23.10.1953]

From the Commissioner, Ochipi Municipality,
Roc. no. A3. 3892/49 dated 15.11.53.

The letter from the Commissioner, Ochipi Municipality, on p. 77 of may be perused. In the circumstances stated therein, the request is that he may be granted time till 31/12/53 to complete the three items of work specified in the memo on pages 69-70 of and to submit a final report in the matter. The Commissioner's request may be complied with. A draft memo is submitted below for approval.

[Issued as Memo No. 4068-E/51-30 Gdn. dt. 25.11.53]

on the Commissioner, Ochipi Municipality, Roc. no. A3. 3892/49 dated 30.12.1953.

The letter from the Commissioner, Ochipi Municipality on p. 81 of may be perused. It is observed from that letter that the checking of the accounts of the Municipal library is proposed to be taken up from 1.1.54 by the Dt. Inspector of L.F. Accounts, Mangalore. The report of the Dt. Inspector together with the remarks of the Examiner of Local Fund Accounts may be awaited.

2. A copy of the Commissioner's letter on p. 81 of may be commund to the Exr.

for information. A draft memo is submitted below for approval

[Issued as Memo. no. 40.68-E51.51-31.12.54. dt 6.1.54]

From the Examiner of Local Fund Accounts
no. 841 dated 10.5.1954.

The case relates to the irregularities in the accounts of the Municipal Library, Kozhikode. In order to assess the actual loss caused to the Municipal Council, Kozhikode on account of the irregularities, the Examiner of Local Fund Accounts was asked to arrange for a special audit of the library accounts from the date of defalcation, i.e., from 1947-48 to 1951-52. The special audit was conducted by the District Inspector of L.F. Accounts, South Kanara and the Examiner has submitted the report on the result of the audit. It is observed that the irregularities pointed out in the report were on account of the reasons explained at (5) on pp. 93 of the Vol. The total loss caused to the Municipal Council works out to Rs. 2464-13-6, besides the cases covered, if any, by items (i) & (ix) under para 3 on pp. 92-93 of. Before proceeding with the further examination of the file, the remarks of the Commissioner, Kozhikode Municipality, may be called for in the matter. The Comm'r's reply may be

The case relates to the irregularities in the accounts of the Municipal Library, Udipi. As the Commr., Udipi Mangalore Municipality, could not arrange for the assessment of the actual loss caused to the Municipal Council on account of the irregularities, the Examiner of Local Fund Accounts was requested to make arrangements for the conduct of a special audit of the accounts of the Library from the date of defalcation, namely, 1947-48 to 1951-52. Accordingly, the audit was conducted by the District Inspector of Local Fun Aacounts, South Kanara. The report on the result of the audit submitted by the Examiner is on pages 91-93 c.f. It is observed that the irregularities pointed out in the report were on account of the reasons stated at S on p.93 c.f., and that the total loss caused to the Municipal Council has been estimated at Rs. 2464-13-6 as shown below:-

		Rs. a. p.
(i)	Deposits not taken	39 0 0
(ii)	Deposit not brought to account	33 2 0
(iii)	Misappriation by irregularities in the Counter foils	10 12 0
(iv)	Arrears of subscriptions	1,738 8 0
(v)	Value of missing books	619 3 6
(vi)	Amount collected and misappropriated	24 4 0
	Total	2,464 13 6

2. Out of the above amount, a sum of Rs.744-12-0 has been recovered by the Commissioner as detailed below:

	Rs. a. p.
(a) Amount recovered from the librarians concerned towards the deposits not brought to account:	33 2 0
(b) Amount recovered from the librarians concerned towards the cost of missing books:	148 12 0
(c) Amount recovered from the librarians towards the amount collected and misappropriated by the librarians	24 4 0
(d) Amount collected in 1953-54 toward the arrears of subscription	100 10 0
(e) Amount adjusted towards the arrears of subscription	438 0 0

The Commissioner has stated that the amount of Rs.10-12-0 shown against item (iii) in para 1 above is included in the sum of Rs.24-0-0 specified against item (vi) in that para and the Examiner has agreed that the sum of Rs.10.12.0 may be excluded from the total amount of loss caused to the Municipal Council. Thus, the balance of the loss, which still remains to be made good to the Council, works out to Rs.1709-5.6 (Rs.2,464-13-6 minus Rs.755-8-0)

3. The Commr. Udipi Municipality has stated tha under the provisions contained in the Municipal Library Regulations, the members of the Library cease to be member on their default of their third instalment of monthly subscription and that in view of this, the arrears of subscription for the years 1947-48 to 1952-53 do not accrue. A copy of the Library Regulations, which is on pages 149-152 c.f., ~~which~~ does not appear to be an upto date one. The Commr. has not

quoted the particular regulation under which the members (if they fail to remit the subscription for three months.) will cease to be members of the library, But, Regulation 14 provides that a member, who fails to resign or whose resignation is not accepted, shall be deemed to continue as a member. According to Regulation 21, members who fail to pay their subscriptions before the 10th of each month shall cease to enjoy the privileges of membership of the library. The Examiner points out that the Commr. has not stated whether he has verified, with reference to the Daily Register of Books issued ~~to~~ and returned and other records, and satisfied himself that the defaulters were not allowed to enjoy the privileges of membership during the period to which the arrears of subscription relate. For orders whether the Commr. should be consulted on this point and whether he may be asked to forward an upto-date copy of the Muncipal Library Regulations.

4. The two librarians, namely, Sri U. Muddu and Sri Peter D'mello, who were responsible for the loss caused to the Council, are now absconding and as already noted, a sum of Rs.206-2-0 have been recovered from them towards the loss. At the instance of the Commr. the question of adjusting the subsistence allowance, payable to the ex-librarians for the period of their suspension, towards the balance of the amount still due to the Municipal Council, on account of the cost of missing books, has already been considered and negatived - vide Memo.No.2888-E5/54-5 Edn. dated 29-5-54. There does not seem to be any possibility of recovering the balance of the loss from ~~them~~ the ex-librarians, who are now absconding. In the circumstances, the alternative courses which may be followed in the matter, are:---

(i) to recover the loss from the persons, who are responsible for the failure to arrange for the periodical inspection of the library accounts and books to see that books were allowed only to members borne on the register of members, or

(ii) to write off the balance of the loss, namely Rs.1709-5-6 and to remove the missing books from the stock Register of library books.

In the case of (i) above, it may be necessary to take action for the recovery of the loss from the Commissioners and other ~~munci~~ ~~municipal~~ Municipal employees concerned. For this purpose, it will be necessary to find out the names of the various persons who were working as Commrs. of the Municipality during the period to which the loss relates. It may be noted, in this connection, that the Government have approved the proposal for the transfer of the management of the Municipal Library Udupi, to the control of the Local Library Authority, South Kanara, for being maintained as one of the branch libraries of the Authority. In the circumstances, it seems desirable to follow the alternative in item (ii) above. For orders,

minuted on fp. 21 ante should be put.

4.12.52

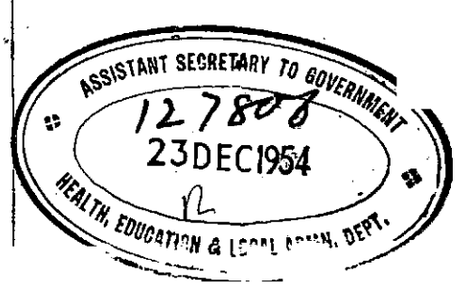
In view of the fact that the Library has since been transferred to the L.L.A. the amount of loss to the Municipal Council by way of misappropriation to the extent of Rs 1,709- 5- 6, may be written off. Provincial finances are/involved. For orders

fp 11/12
HELHO.MD.
+0688/51-39
11/12/54.

The notes of HELA on pp 19-23 which explains the case may be perused. In the circumstances explained the proposal of HELA at A above may

The summarising notice on page 19-22 ante, which explains the case, and the further notes on pp. 22-23 above

Finance have agreed to the proposal of this Department to write off the loss to the Municipal



inappropriation to the extra

Rs. 1709-5-6. A draft order is submitted below